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Salisbury Town Report

1982

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Annual Report of the

TOWN OF SALISBURY, NEW HAMPSHIRE

For the Year Ending December 31, 1982

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TOWN OFFICERS

MODERATOR
Edward D. Bailey, '84

SELECTMEN
Kenneth A. Mailloux, '84 Steven G. Preston, '83 Daisy Dunham, '85

ADMINISTRATIVE ASSISTANT TO THE BOARD
Peter A. Chamberlin*

TOWN CLERK
Barbara Bentley, '83

TAX COLLECTOR
Dorothea Lovejoy, '83

TREASURER
Norma C. Lovejoy, '83

SUPERVISORS OF THE CHECKLIST
Frederick Adams Arthur Schaefer, Sr. Russell Benedict

CHIEF OF POLICE
John Lovejoy

ROAD AGENT
Leon Jones, '83

FIRE CHIEF
Robert Dukette

LIBRARY TRUSTEES
Judith Preston, '85 Marilyn Johnson, '83
Mary C. Hatton, '84* Sylvia Barber, '84

LIBRARIAN
Mildred Stahl

TRUSTEES OF TRUST FUNDS
John C. Kepper, '85 Gudmund Ipsen, '84 Polly Adams, '83

BUDGET COMMITTEE
Peter Merkes, '84 Edward N. Sawyer, '84 Dorothea Lovejoy, '83
Norma C. Lovejoy, '85 Barbara M. Wheeler, '84 John King, '83*
Donald Nixon, '85 Charlotte Cote, '83 Charles Haight, '83
Lawrence Reagan, '85

PLANNING BOARD
Gudmund Ipsen, '85 Geraldine A. Burgess, '84 Melvin D. Peach, '83
Daisy Dunham, Ex officio R. Larry Johnson, '83

Alternates

Kenneth Viard, '83 Samuel McCain, '83 Robert Irving, '83

ZONING BOARD OF ADJUSTMENT

Frederick Adams, '86* Dorothea Lovejoy, '83
Kenneth Maddocks, '85 Paul Brundrette, '87
Theodore Andrus, '84 Andrew Olanoff, '86

HEALTH OFFICER
Charles Alexander

OVERSEER OF PUBLIC WELFARE
Board of Selectmen

FOREST FIRE WARDEN
Dennis Patten*

*resigned

SCHEDULE OF TOWN PROPERTY

Town Hall—building, contents	$ 89,000.00
Library—building, contents	33,750.00
Fire Department—building, contents, including trucks	124,200.00
Hearse House	2,400.00
Land	29,350.00

SUMMARY INVENTORY

Land	$ 7,034,536.00
Buildings	11,027,075.00
Utilities	613,250.00
Mobile Homes	149,100.00
War Service Credits	4,300.00
Blind Exemptions	42,750.00
Elderly Exemptions	222,400.00

Number of War Service Credits: 86

TAX RATE

Municipal	$ .48
County	.21
School	1.30
Tax Rate (per $100.00)	$1.99

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 7:30 P.M.
BUSINESS MEETING AT 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 8th day of March, next at ten o'clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the ensuing year.

2. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.

3. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes.

4. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

5. To see if the Town will vote to use Three thousand five hundred dollars ($3,500.00) of the Capital Reserve Fund Interest for maintenance of the Flood Control Basin. (Included in the Budget)

6. To see if the Town will vote to transfer from unencumbered surplus the sum of Three thousand dollars ($3,000.00) to be put in the Fire Equipment Capital Reserve Fund. (Included in the Budget)

7. To see if the Town will vote to transfer from unencumbered surplus the sum of One thousand five hundred dollars ($1,500.00) to be put in the Town Hall Parking Lot Capital Reserve Fund. (Included in the Budget)

8. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as off-sets against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action hereon.

Health	$1,000.00
Library	2,000.00
Fire Department	2,000.00
Financial Administration	1,000.00
Police Department	5,000.00

9. To see if the Town will vote to publish the Record of Assessment in the Salisbury Town Report every fourth year instead of the requirement passed at the 1973 Town Meeting for even numbered years.

10. To see if the Town will vote to authorize the Selectmen to transfer and convey the title to real estate taken by the Town by tax sale in accordance with the provisions of RSA 80:42.

11. To see if the Town will vote to authorize the Selectmen to sell obsolete Town property with a value under $1,500.00 in accordance with RSA 31:3.

12. To see if the Town will vote to authorize the Selectmen to act as the Town's franchising authority for the granting of a cable television (CATV)

system franchise within the Town of Salisbury pursuant to RSA 53-C.

13. To see if the Town will vote the following petition article: We, the undersigned, being registered voters in the Town of Salisbury, New Hampshire, hereby request a Warrant to state that there will be a detailed statement of payments included in the Town of Salisbury Annual Report. (By petition)

14. To see if the Town will vote to authorize the Selectmen to enter into a contract with Edward Sawyer on terms and conditions satisfactory to the Selectmen to continue the existing landfill operation until 1990 for the purpose of supplying the Town with adequate refuse disposal or to do anything in relation thereto.

15. To see if the town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Salisbury, N. H. and to the health and welfare of the people of Salisbury, N. H. These actions shall include:

1. Reduce by at least half the major cause of acid rain, sulpher dioxide emissions, by the year 1990.
2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to this same goal.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation and to the President of the United States. (By Petition)

16. To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars ($5,000.00) for the purpose of acquiring a vehicle for the Police Department. The $5,000.00 Revenue Sharing allotment for the Police Department established under Article 8 is to be used as an off-set for this purchase. (Not recommended by the Budget Committee)

17a. To see if the Town will vote to authorize the Board of Selectmen to accept conveyance of Academy Hall, so called, for nominal consideration from the Salisbury Historical Society, upon such terms and conditions, acceptable to the Selectmen, as are appropriate for the purposes of preserving and developing Academy Hall for use for public Town offices; and to raise and appropriate the sum of $1.00 as consideration, or to take any other action in relation thereto. Approval of this article is subject to adoption of Article 17b. (By Petition) (Recommended by the Budget Committee and included in the Budget)

17b. To see if the Town will vote to raise and appropriate a sum not to exceed $28,000.00 for the purpose of renovating and improving Academy Hall for public Town offices; and to authorize the Selectmen to borrow on behalf of the Town, pursuant to RSA 33, a sum not to exceed $28,000.00, by issuance of notes or bonds to be repaid over a period of 5 years in equal principal installments, plus interest; or take any other action in relation thereto. (By petition) (Recommended by the Budget Committee and included in the Budget)

18. To see if the Town will vote to change the purpose of the Emergency Services Center Capital Reserve Fund established at the Annual Meeting, March 13, 1979, for the purpose of building an addition to the fire station, to henceforth include the purchase of a building, construction of a new building, or construction of an addition to an existing Town building for Town purposes.

19. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

20. To transact any other business that may legally come before this meeting.

Given under our hands and seals this the 8th day of February, 1983.

KENNETH A. MAILLOUX
STEVEN G. PRESTON
DAISY L. DUNHAM

A true copy, attest—

KENNETH A. MAILLOUX
STEVEN G. PRESTON
DAISY L. DUNHAM

PROPOSED BUDGET 1983

PURPOSES OF APPROPRIATION	Actual Appropriations 1982	Actual Expenditures 1982	Selectmen's Budget 1983	Recommended by Budget Committee	Not Recommended by Budget Committee
GENERAL GOVERNMENT					
Town Officers Salary	$ 6,700.00	$ 6,724.46	$ 7,100.00	$ 7,100.00	$
*Town Officers Expenses	17,100.00	20,178.50	17,565.00	17,565.00	
Election and Registration Expenses	1,300.00	1,277.40	400.00	400.00	
Cemeteries	2,700.00	1,920.18	2,000.00	2,000.00	
*General Government Buildings	18,350.00	19,847.91	16,900.00	16,900.00	
Planning and Zoning	800.00	529.51	300.00	300.00	
Legal Expenses	3,500.00	5,658.32	3,500.00	3,500.00	
C.N.H.R.P. Comm. Assoc. Dues & Training	590.00	590.00	1,600.00	1,600.00	
PUBLIC SAFETY					
*Police Department	15,000.00	9,556.19	18,000.00	13,000.00	5,000.00
*Fire Department	15,450.00	12,910.97	14,000.00	14,000.00	
Civil Defense	150.00	150.00	150.00	150.00	
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	35,486.42	29,992.23	30,596.10	30,596.10	
General Highway Department Expenses	6,000.00	6,103.07	7,200.00	7,200.00	
Town Road Aid	830.34	830.34	826.34	826.34	
High Subsidy	6,263.58	6,634.00	9,628.90	9,629.90	
Additional Highway Subsidy	6,911.44	4,503.20	6,208.30	6,208.30	
Duncan Fund—Class V Hwy	6,653.07	6,653.07	8,054.45	8,054.45	
Flood Control Area	4,000.00	4,049.00	3,500.00	3,500.00	
Street Lighting	1,700.00	1,194.57	1,300.00	1,300.00	
SANITATION					
Solid Waste Disposal	14,148.00	13,545.00	15,000.00	15,000.00	
HEALTH					
Health Department	1,400.00	1,350.00	1,600.00	1,600.00	

WELFARE					
General Assistance	5,000.00	3,634.66	5,000.00	5,000.00	
Old Age Assistance	1,000.00		1,000.00	1,000.00	
Aid to the Disabled	3,000.00	2,461.17	3,000.00	3,000.00	
CULTURE AND RECREATION					
Library	3,548.90	3,548.90	4,000.00	4,000.00	
Parks and Recreation	2,235.00	2,025.12	2,225.00	2,225.00	
Patriotic Purposes	850.00	727.10	900.00	900.00	
Conservation Commission	140.00	72.00	100.00	100.00	
Community Action Program	370.00	370.00	587.00	587.00	
DEBT SERVICE					
Principal of Long-Term Bonds & Notes	9,314.00	14,854.25	9,530.00	9,530.00	
Interest Expense – Long-Term Bond & Notes	3,636.00	3,635.59	3,070.00	3,070.00	
Interest Expense – Tax Anticipation Notes	5,000.00	431.51	1,000.00	1,000.00	
CAPITAL OUTLAY					
Town Hall Improvements	5,840.00	5,407.77			
Shimming, Sealing, & Patching	29,000.00	30,264.80	19,885.80	19,885.80	
York Rake	3,000.00	2,984.60			
Bridges (Bal.)	5,718.00	177.75			
Academy Hall Restoration			28,000.00	28,000.00	
OPERATING TRANSFERS OUT					
Fire Equipment, Cap. Reserve	3,000.00	3,000.00	3,000.00	3,000.00	
Town Hall & Parking Lot	1,500.00	1,500.00	1,500.00	1,500.00	
Emergency Center Area	2,000.00	2,000.00			
MISCELLANEOUS					
FICA, Retirement & Pension Contributions & Workman's Comp.	4,100.00	3,980.57	4,900.00	4,900.00	
Insurance	9,562.00	8,959.00	10,300.00	10,300.00	
TOTAL APPROPRIATIONS	$262,846.75	$244,232.71	$263,426.89	$258,424.82	$5,000.00
Less: Amount of Estimated Revenues, Exclusive of Taxes			155,260.84		
Amount of Taxes to be Raised			108,166.05		

* See Breakdown following the Budget

SOURCES OF REVENUE	Estimated Revenues 1982	Actual Revenues 1982	Selectmen's Budget 1983	Estimated Revenues 1983
TAXES				
Resident Taxes	$ 4,500.00	$ 5,170.00	$ 5,200.00	$ 5,200.00
Yield Taxes	10,000.00	19,158..72	12,000.00	12,000.00
Interest and Penalties on Taxes	3,370.00	5,131.08	5,000.00	5,000.00
INTERGOVERNMENTAL REVENUES				
Meals and Rooms Tax	3,400.00	5,168.75	4,000.00	4,000.00
Interest and Dividends Tax	5,000.00	2,244.57	2,200.00	2,200.00
Savings Bank Tax	1,000.00	1,649.55	1,500.00	1,500.00
Highway Subsity	6,263.58	6,634.00	9,628.90	9,628.90
Add'l Highway Subsidy	6,911.44	7,004.26	6,208.30	6,208.30
Town Road Aid		7.52		
Class V Highway Maintenance (Duncan)	6,653.07	6,653.07	8,054.45	8,054.45
County Flood Control	200.00		200.00	200.00
Reimb. a/c State-Federal Forest Land	549.13	568.98	500.00	500.00
Special Highway Fund		1,406.19		
State Flood Control	10,720.57	23,118.18	11,000.00	11,000.00
Road Toll Refund	150.00	174.73	50.00	50.00
Business Profits Tax	2,300.00	8,384.82	5,000.00	5,000.00
Forest Fire Refund		63.19		
PILT	1,500.00	1,701.00	1,500.00	1,500.00
LICENSES AND PERMITS				
Motor Vehicle Permit Fees	16,500.00	19,386.03	18,000.00	18,000.00
Dog Licenses	1,000.00	877.10	800.00	800.00
Business Licenses, Permits and Filing Fees	2,800.00	629.00	600.00	600.00
CHARGES FOR SERVICES				
Income from Departments	200.00	365.35	300.00	300.00
Rent of Town Property	500.00	430.78	400.00	400.00

MISCELLANEOUS REVENUES				
Interest on Deposits	2,500.00	2,349.68	2,119.19	2,119.19
Sale of Town Property		496.30	500.00	500.00
Old Home Day Receipts	150.00			
Refunds—Inc. Ins. on Police Cruiser	500.00	8,513.08	500.00	500.00
OTHER FINANCING SOURCES				
Proceeds of Bonds and Long-Term Notes			28,000.00	28,000.00
Withdrawal from Capital Reserve	19,340.00	16,394.92	9,000.00	9,000.00
Revenue Sharing Fund	10,000.00	10,000.00	11,000.00	11,000.00
Surplus	4,500.00		12,000.00	12,000.00
TOTAL REVENUES AND CREDITS	$120,507.79	$153,680.85	$155,260.84	$155,260.84

TOWN OF SALISBURY
1982 EXPENDITURES AND 1983 BUDGET PROPOSALS
Breakdowns for * Line Items

Line Item	1982 Appropriated Amount	1982 Expenditures	Balance 12/31/82	1983 Proposal
TOWN OFFICERS EXPENSES	**$17,100.00**	**$20,178.50**	**($3,078.50)**	**$17,565.00**
a. Salaries	8,120.00	7,296.55	823.45	8,200.00
b. Supplies & Gen. Expenses	2,000.00	6,904.20	(4,904.20)	1,775.00
c. Computer	580.00	661.31	(81.31)	640.00
d. Telephone	700.00	622.39	77.61	800.00
e. Audit	2,900.00	2,780.00	120.00	2,100.00
f. Tax Map	800.00		800.00	300.00
g. Town Report	1,400.00	1,380.00	20.00	1,500.00
h. Mileage	600.00	534.05	65.95	600.00
i. Property Assessmt.				650.00
j. Postage				1,000.00
GENERAL GOVERNT. BLDG.	**18,350.00**	**19,847.91**	**(1,497.91)**	**16,900.00**
a. Fuel	7,250.00	6,687.78	562.22	4,000.00
b. Electricity	1,600.00	1,505.47	94.53	3,000.00
c. Maintenance	2,000.00	1,505.79	494.21	2,500.00
d. Fire Dept. Doors	2,100.00	2,400.00	(300.00)	
e. Fire Dept. Upstairs	1,600.00	1,925.00	(325.00)	
f. Fire Dept. Paint	600.00	13.50	586.50	1,500.00
g. Fire Dept. Addition	3,200.00	5,810.37	(2,610.37)	
h. Shingle Library Roof				2,000.00
i. Insulate Lib. Roof				400.00
j. Repair book room				1,500.00
k. Seal library & T. Hall floors				2,000.00

POLICE DEPARTMENT	**15,000.00**	**9,556.19**	**5,443.81**	**18,000.00**
a. Labor	7,535.00	2,807.00	4,728.00	
b. Cruiser expense	2,470.00	985.81	1,484.19	
c. Equipment	160.00	260.70	(100.70)	
d. Office Expenses	850.00	828.66	21.34	
e. Uniforms	200.00	185.35	14.65	
f. Telephone	1,265.00	1,143.19	121.81	
g. Training	125.00	447.88	(322.88)	
h. Radio	200.00	702.60	(502.60)	
i. Dispatch	2,195.00	2,195.00		
FIRE DEPARTMENT	**15,450.00**	**12,910.97**	**2,539.03**	**14,000.00**
a. Maintenance	3,500.00	3,387.71	112.29	3,500.00
b. Incentive	3,950.00	3,175.00	775.00	3,950.00
c. Training	500.00	182.34	317.66	500.00
d. Concord Compact	1,500.00	1,500.00		1,600.00
e. Radio Repair	1,000.00	631.25	368.75	750.00
f. Telephone	300.00	292.99	7.01	300.00
g. Miscellaneous	1,000.00	1,168.57	(168.57)	1,000.00
h. Investigation	500.00		500.00	
i. Forestry	1,000.00	675.60	324.40	
j. Rescue	700.00	322.51	377.49	1,300.00
k. New Equipment	1,500.00	1,575.00	(75.00)	1,100.00

SELECTMEN'S REPORT

Cost effective management has been the Board's goal during the past year, and there have been some very positive results. With the initiation of semi-annual billing for taxes, the amount spent for interest on tax anticipation notes was $431.00, compared to $4200.00 spent in 1981. The additional costs of a second mailing and processing the payments were minimal compared to the savings. We wish to thank all of you for complying with the billing change on such short notice; because of your efforts it was very much a success.

The program for making Town buildings more energy efficient was continued during the summer. The Town Hall was insulated, the remaining insulated doors were installed at the fire station, and the upstairs was completed at the fire station. A 2,000 gallon fuel tank was installed behind the library building. We are projecting oil costs for the '82-'83 winter to be $4,000.00 compared to the $7,000.00 budgeted for this year. By next year, the original program should be substantially completed with the reshingling and insulation of the library roof.

The Board adopted a formalized bidding procedure to insure a consistent and efficient means to get necessary work done at the lowest cost.

Edward Becker replaced Peter Chamberlin as Administrative Assistant. Peter left January 1 to take a position in Hillsboro. His efforts in Salisbury were sincerely appreciated and we wish him well in his new position. As Administrative Assistant, Ed is available for management of information in the office, for monitoring logging operations, for administration of the financial affairs and budget procedure, and for coordination of the various departments.

The need for additional working space for the Town officers and the serious and immediate need for more book room for the library make the purchase of Academy Hall a cost effective measure. Although there are additional associated expenses in owning another building, the costs of expanding the current building or to build an entirely new building would be staggering. We must look beyond the cost of a year's heat and realize the benefits of this purchase. At $40/square foot, it would cost over $100,000.00 to obtain the same square footage in any other location.

We would like to take this opportunity to point out some problems and issues facing Salisbury in the immediate future. These are problems affecting all of us and your input will be most appreciated.

1. REDUCTIONS IN STATE AID TO CITIES AND TOWNS. One of the major problems facing the Town is the reduction in state aid received by Salisbury. The 4% retroactive cutback has been well publicized. Anticipated aid for 1983 had already been reduced from 1982 levels; the 4% reduction decreases the amount Salisbury can expect to receive even further. Three million dollars in Sweepstakes money, which should have gone to the school districts to offset their expenditures, has been diverted to the General Fund. These reductions will be responsible for increases in property taxes.

2. GUIDELINES BY THE BUREAU OF SOLID WASTE MANAGEMENT ON THE CLOSING OF LANDFILLS. While this doesn't affect us at this point, the costs associated with it would severely affect us in the future. We are taking a leading role in attempting to rectify this situation in conjunction with the Central New Hampshire Regional Planning Commission and other Boards of Selectmen across the State. We are also addressing this concern, with the advice of the Budget Committee, in the extension of our landfill agreement with Ed Sawyer.

3. CONTINUING EFFORTS TO MAKE OUR TOWN GOVERNMENT RUN MORE EFFICIENTLY AND AT THE LOWEST POSSIBLE COST. Preventive maintenance for town buildings and group purchasing with neighboring towns are among areas to be explored.

4. HIGHWAY AND ROAD MAINTENANCE PROGRAM. We have been and are continuing with an effort to make our road network adequate for residents for the foreseeable future. Because road work is so expensive, we can't and don't want to be forced to do numerous major repairs in any one year. A scheduled maintenance plan is the least costly approach.

As stated earlier, ideas and suggestions from all of you will be very helpful. Please let us have your input during the ensuing year.

We wish to extend our sincere appreciation to all who have volunteered time and suggestions in making the Town's affairs run smoothly.

Respectfully submitted,

KENNETH MAILLOUX, Chairman
DAISY DUNHAM
STEVEN PRESTON
Board of Selectmen

AUDITORS' REPORT

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KILLION, PLODZIK & SANDERSON
ACCOUNTANTS AND AUDITORS
171 NORTH MAIN STREET
CONCORD, NEW HAMPSHIRE 03301

To the Members of Board of Selectmen
Town of Salisbury, New Hampshire

We have examined the combined financial statements and the combining fund and account group financial statements of the Town of Salisbury, New Hampshire as of and for the year ended December 31, 1982, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Salisbury, New Hampshire at December 31, 1982, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Salisbury, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

January 20, 1983

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1982

	Governmental Fund Types		Fiduciary Fund Type	Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Trust and Agency	General Long-Term Debt	Dec. 31, 1982
ASSETS					
Cash	$62,047	$12,544	$ 52,033	$	$126,624
Investments, At Cost			179,962		179,962
Receivables					
Taxes	116,976				116,976
Due From Other Governments	2,795	3,219			6,014
Due From Other Funds	2,403		150,080		152,483
Amount To Be Provided For Retirement of General Long-Term Debt				43,858	43,858
TOTAL ASSETS	$184,221	$15,763	$382,075	$43,858	$625,917
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	$ 2,036	$	$	$	$ 2,036
Due To Other Governments			150,080		150,080
Due To Other Funds	150,080		2,403		152,483
Due To Depositors			4,899		4,899
Notes Payable				43,858	43,858
Total Liabilities	152,116		157,382	43,858	353,356
Fund Equity					
Fund Balances					
Reserved For Encumbrances	5,215		5,215		5,215
Reserved For Endowments			12,627		12,627
Unreserved					
Designated For Capital Acquisitions			212,066		212,066
Undesignated	26,890	15,763			42,653
Total Fund Equity	32,105	15,763	224,693		272,561
TOTAL LIABILITIES AND FUND EQUITY	$184,221	$15,763	$382,075	$43,858	$625,917

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES For The Fiscal Year Ended December 31, 1982

	Governmental Fund Types		Totals Year Ended (Memorandum Only) Dec. 31, 1982
	General	Special Revenue	
Revenues			
Taxes	$124,521	$	$124,521
Intergovernmental Revenues	47,948	9,542	57,490
Local Sources	29,574	707	30,281
Other Financing Sources			
Interfund Transfers	27,892	3,549	31,441
Total Revenues and Other Sources	229,935	13,798	243,733
Expenditures			
General Government	61,463		61,463
Public Safety	22,617		22,617
Highways, Streets, Bridges	59,959		59,959
Sanitation	13,545		13,545
Health	1,350		1,350
Welfare	6,466		6,466
Culture and Recrcation	2,824	3,866	6,690
Debt Service			
Principal	14,854		14,854
Interest	4,068		4,068
Capital Outlay	38,837		38,837
Miscellaneous	12,940		12,940
Other Uses			
Interfund Transfers	10,049	10,000	20,049
Total Expenditures and Other Uses	248,972	13,866	262,838
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(19,037)	(68)	(19,105)
Fund Balances – January 1	51,142	15,831	66,973
Fund Balances – December 31	$ 32,105	$15,763	$ 47,868

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
For the Fiscal Year Ended December 31, 1982

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	$115,616	$124,521	$ 8,905	$	$		$115,616	$124,521	$ 8,905
Intergovernmental Revenues	49,027	47,948	(1,079)	10,000	9,542	(458)	59,027	57,490	(1,537)
Local Sources	26,445	29,574	3,129		707	707	26,445	30,281	3,836
Other Financing Sources									
Interfund Transfers	29,324	27,892	(1,432)	3,549	3,549		32,873	31,441	(1,432)
Proceeds of Notes	26,264		(26,264)				26,264		(26,264)
Total Revenues and Other Sources	246,676	229,935	(16,741)	13,549	13,798	249	260,225	243,733	(16,492)
Expenditures									
General Government	58,587	61,463	(2,876)				58,587	61,463	(2,876)
Public Safety	30,600	22,617	7,983				30,600	22,617	7,983
Highways, Streets, Bridges	67,845	59,959	7,886				67,845	59,959	7,886
Sanitation	14,148	13,545	603				14,148	13,545	603
Health	1,400	1,350	50				1,400	1,350	50
Welfare	9,370	6,466	2,904				9,370	6,466	2,904
Culture and Recreation	3,225	2,824	401	3,549	3,866	(317)	6,774	6,690	84
Debt Service									
Principal	9,314	14,854	(5,540)				9,314	14,854	(5,540)
Interest	8,636	4,068	4,568				8,636	4,068	4,568
Capital Outlay	47,538	38,837	8,701				47,538	38,837	8,701
Miscellaneous	13,662	12,940	722				13,662	12,940	722

Other Uses									
Interfund Transfers	10,049	10,049		10,000	10,000		20,049	20,049	
Total Expenditures and Other Uses	274,374	248,972	25,402	13,549	13,866	(317)	287,923	262,838	25,085
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(27,698)	(19,037)	8,661		(68)	(68)	(27,698)	(19,105)	8,593
Fund Balances–January 1	51,142	51,142		15,831	15,831		66,973	66,973	
Fund Balances–December 31	$ 23,444	$ 32,105	$ 8,661	$15,831	$15,763	($ 68)	$39,275	$47,868	$ 8,593

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL TRUST FUNDS For The Fiscal Year Ended December 31, 1982

	Trust Funds		Capital Reserve Funds		Totals Year Ended (Memorandum Only)
	Expendable	Nonexpendable	Town	School	Dec. 31, 1982
Revenues					
New Funds	$	$ 100	$ 6,500	$20,000	$ 26,600
Interest and Dividend Income	1,072		14,932	3,725	19,729
Total Revenues	1,072	100	21,432	23,725	46,329
Expenditures					
Cemetery	58				58
Other Uses					
Interfund Transfers			17,892		17,892
Total Expenditures and Other Uses	58		17,892		17,950
Excess of Revenues Over (Under) Expenditures and Other Uses	1,014	100	3,540	23,725	28,379
Fund Balances – January 1 (See Note 8)	4,133	7,380	157,713	27,088	196,314
Fund Balances – December 31	$5,147	$7,480	$161,253	$50,813	$224,693

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL NONEXPENDABLE TRUST FUNDS
For The Fiscal Year Ended December 31, 1982

	Fiduciary Fund Type Nonexpendable Trust Funds
Sources of Working Capital	
Operations	
New Funds	$100
Total Sources of Working Capital	100
Net Increase In Working Capital	$100
Elements of Net Increase in Working Capital	
Cash	$100
Net Increase In Working Capital	$100

The accompanying notes are an integral part of these financial statements.

ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 1982

	Federal Revenue Sharing	Salisbury Free Library	Totals Dec. 31, 1982
ASSETS			
Cash	$11,470	$1,074	$12,544
Due From Other Governments	3,219		3,219
TOTAL ASSETS	$14,689	$1,074	$15,763
FUND BALANCES			
Fund Balances			
Unreserved			
Undesignated	$14,689	$1,074	$15,763
TOTAL FUND BALANCES	$14,689	$1,074	$15,763

The accompanying notes are an integral part of these financial statements.

ALL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For The Fiscal Year Ended December 31, 1982

	Federal Revenue Sharing	Salisbury Free Library	Totals Year Ended Dec. 31, 1982
Revenues			
Intergovernmental Revenues	$ 9,542	$	$ 9,542
Local Sources	569	138	707
Other Financing Sources			
Interfund Transfers		3,549	3,549
Total Revenues and Other Sources	10,111	3,687	13,798
Expenditures		3,866	3,866
Other Uses			
Interfund Transfers	10,000		10,000
Total Expenditures and Other Uses	10,000	3,866	13,866
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	111	(179)	(68)
Fund Balances – January 1 (See Note 8)	14,578	1,253	15,831
Fund Balances – December 31	$14,689	$1,074	$15,763

The accompanying notes are an integral part of these financial statements.

ALL TRUST AND AGENCY FUNDS – COMBINING BALANCE SHEET
December 31, 1982

	Trust Funds		Capital Reserve Funds		Agency	Totals December 31,
	Expendable	Nonexpendable	Town	School	Funds	1982
ASSETS						
Cash	$2,112	$	$ 37,251	$ 7,411	$ 5,259	$ 52,033
Investments, At Cost	3,035	7,480	126,045	43,402		179,962
Due From Other Funds					150,080	150,080
TOTAL ASSETS	$5,147	$7,480	$163,296	$50,813	$155,339	$382,075
LIABILITIES AND FUND BALANCES						
Liabilities						
Due To Other Governments					$150,080	$150,080
Due To Other Funds			2,043		360	2,403
Due To Depositors					4,899	4,899
Total Liabilities			2,043		155,339	157,382
Fund Balances						
Reserved For Endowments	5,147	7,480				12,627
Unreserved						
Designated For Capital Acquisitions			161,253	50,813		212,066
Total Fund Balances	5,147	7,480	161,253	50,813		224,693
TOTAL LIABILITIES AND FUND BALANCES	$5,147	$7,480	$163,296	$50,813	$155,339	$382,075

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For The Fiscal Year Ended December 31, 1982

Yield Tax Deposit Fund	Balance Jan. 1, 1982	Additions	Deductions	Balance Dec. 31, 1982
ASSETS				
Cash	$ 5,425	$ 7,738	$ 7,904	$ 5,259
LIABILITIES				
Due To Depositors	$ 5,303	$ 7,500	$ 7,904	$ 4,899
Due To Other Funds	122	238		360
TOTAL LIABILITIES	$ 5,425	$ 7,738	$ 7,904	$ 5,259
Property Tax Agency Fund				
ASSETS				
Due From General Fund	$111,434	$289,093	$250,447	$150,080
LIABILITIES				
Due To Other Governments				
Merrimack Valley School District	$111,434	$249,684	$211,038	$150,080
Merrimack County		39,409	39,409	
TOTAL LIABILITIES	$111,434	$289,093	$250,447	$150,080
Total – All Agency Funds				
ASSETS				
Cash	$ 5,425	$ 7,738	$ 7,904	$ 5,259
Due From General Fund	111,434	289,093	250,447	150,080
TOTAL ASSETS	$116,859	$296,831	$258,351	$155,339
LIABILITIES				
Due To Depositors	$ 5,303	$ 7,500	$ 7,904	$ 4,899
Due To Other Funds	122	238		360
Due To Other Governments	111,434	289,093	250,447	150,080
TOTAL LIABILITIES	$116,859	$296,831	$258,351	$155,339

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1982

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund—The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds—Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing and Salisbury Free Library funds.

FIDUCIARY FUNDS

Trust and Agency Funds—Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in

a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust and Agency funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General government revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1982, the beginning fund balance was applied as follows:

Unreserved fund balance used to reduce tax rate		$18,000
Beginning fund balance reserved for encumbrances		
Sealing and Shimming Roads	$3,979	
Pingree Bridge	4,450	
Peter's Bridge	1,269	
		9,698
Total Fund Balance Applied		$27,698

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

Additional Highway Subsidy	$2,501
Sealing and Shimming Roads	2,714
Total	$5,215

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The receipts and payments are accounted for in the Property Tax Agency Fund.

I. Property Taxes

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1982 was $7,547 and expenditures amounted to $4,739.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying govern-

mental and fiduciary fund financial statements reflect such transactions as transfers.

NOTE 2–INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual fund interfund receivable and payable balances at December 31, 1982, were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	$ 2,403	$150,080
Trust and Agency Funds		
Property Tax Fund	150,080	
Capital Reserve Funds		2,043
Yield Tax Deposit Fund		360
Total	$152,483	$152,483

NOTE 3–INTERGOVERNMENTAL RECEIVABLES

The general fund financial statements reflect a receivable of $2,795 from the State of New Hampshire, representing the balance of the Business Profits Tax distribution due December 31, 1982. In a letter dated December 15, 1982 to all governmental entities, the State Treasurer advised that this balance would be processed for payment as soon as funds become available. The intergovernmental receivables at December 31, 1982 consist of the following:

General Fund	
State of New Hampshire	$2,795
Special Revenue Fund	
Federal Revenue Sharing	$3,219

NOTE 4–CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1982.

	General Obligation Debt
Long-term Debt Payable January 1, 1982	$58,712
Long-term Debt Retired	14,584
Long-term Debt Payable December 31, 1982	$43,858

Long-term debt payable at December 31, 1982, is comprised of the following individual issues:

$35,461 Bridge Repair Note due in annual installments of $5,500, including interest, through October 19, 1985; interest at 5%	$13,858

$40,000 Fire Engine and Equipment Note due in annual installments of $5,000 through December 30, 1988; interest at 7%	30,000
Total	$43,858

The annual requirements to amortize all debt outstanding as of December 31, 1982, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

Year Ending December 31	General Obligation Debt Principal	Interest	Total
1983	$ 9,748	$2,852	$12,600
1984	10,044	2,206	12,250
1985	9,066	1,603	10,669
1986	5,000	1,050	6,050
1987	5,000	700	5,700
1988	5,000	350	5,350
Total	$43,858	$8,761	$52,619

During 1982 the Town made additional payments of the principal of the Bridge Repair note in the amount of $5,540. Unexpended balances in the bridge repair appropriation were applied to the note. The above requirement to amortize long-term debt reflects the additional payments.

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 5—CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustees of Trust Funds at December 31, 1982, are as follows:

Purpose	Amount
School Funds	
Buildings	$ 50,813
Town Funds	
Fire Equipment	11,358
Highway Equipment	350
Town Hall and Parking Lot	4,392
Emergency Services Center	14,808
Road Maintenance	130,345
Total	$212,066

NOTE 6—TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1982, are detailed as follows:

Purpose	Non-expendable	Expendable
Cemetery Maintenance	$7,480	$5,147

NOTE 7 – INTERGOVERNMENTAL AGREEMENT

The Towns of Andover and Salisbury, by votes of their respective town meetings held on March 11, 1980, have entered into an agreement to appoint, compensate, and supervise one individual to serve in the capacity of Administrative Assistant to the Boards of Selectmen of each town, with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the Administrative Assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury with the full costs of this position, including salary, fringe benefits, insurance and incidental expenses such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

NOTE 8 – ADJUSTMENTS TO BEGINNING FUND BALANCES

The following adjustments were made to December 31, 1981, fund balances:

	General Fund	Special Revenue Fund	Trust and Agency Funds
To record receivable for Flood Control Lands	$10,813	$	$
To adjust receivable from Cemetery Trust Funds to actual	$ 455)		455
To record receivable for Revenue Sharing entitlement		2,107	
To include Salisbury Free Library		1,253	
Total Adjustments	10,358	3,360	455
Fund Balances, As Reported	40,784	12,471	201,285
Fund Balances, As Adjusted	$51,142	$15,831	$201,740

GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
For The Fiscal Year Ended December 31, 1982

	Estimated	Actual	Over (Under) Budget
REVENUES			
Taxes			
Property and Inventory	$ 85,414	$ 87,155	$ 1,741
Resident	5,330	5,710	380
Yield	19,797	24,074	4,277
Interest and Penalties	5,075	7,582	2,507
Total Taxes	115,616	124,521	8,905
Intergovernmental Revenues			
Meals and Rooms Tax	5,169	5,169	
Interest and Dividends Tax	2,244	2,244	
Savings Bank Tax	1,650	1,650	
Highway Subsidy	6,634	6,634	
Class V Highway Maintenance	6,653	6,653	
Reimbursement a/c State-Federal Forest Land	568	568	
Business Profits Tax	2,303	2,303	
Additional Highway Subsidy	7,004	7,004	
Forest Fire Reimbursement	63	63	
Road Toll Refund	248	248	
Motor Vehicle Fee Distribution	1,406	1,406	
Flood Control Lands	13,184	12,305	(879)
Payment in Lieu of Taxes	1,701	1,701	
Merrimack County Flood Control	200		(200)
Total Intergovernmental Revenues	49,027	47,948	(1,079)
Licenses and Permits			
Motor Vehicle Permit Fees	16,500	19,386	2,886
Dog Licenses	860	767	(93)
Business Licenses, Permits and Filing Fees	600	755	155
Total Licenses and Permits	17,960	20,908	2,948
Charges for Services			
Income From Departments	110	52	(58)
Rent of Town Property	160	328	168
Total Charges For Services	270	380	110
Miscellaneous Revenues			
Interest On Deposits	1,800	2,471	671
Sale of Town Property	481	501	20
Insurance Adjustments	2,775	2,775	
Refunds	2,109	2,296	187
Old Home Day	200		(200)
Miscellaneous	850	243	(607)
Total Miscellaneous Revenues	8,215	8,286	71

Other Financing Sources			
Proceeds of Long-Term Notes	$ 26,264	$	($26,264)
Interfund Transfers			
Special Revenue Fund			
Revenue Sharing Fund	10,000	10,000	
Trust and Agency Fund			
Capital Reserve Funds	18,324	17,892	(432)
Trust Funds	1,000		(1,000)
Total Other Financing Sources	55,588	27,892	(27,696)
Total Revenues	$246,676	$229,935	($16,741)
Fund Balance Used To Reduce Tax Rate	18,000		
Total Revenues and Use of Fund Balance	$264,676		

GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
For The Fiscal Year Ended December 31, 1982

	Encumbered From 1981	Appropriations 1982	Expenditures Net of Refunds	Encumbered To 1983	(Over) Under Budget
General Government					
Town Officers' Salaries	$	$ 6,700	$ 6,724	$	($ 24)
Town Officers' Expenses		17,100	20,178		(3,078)
Election and Registration Expenses		1,300	1,277		23
Cemeteries		2,700	1,920		780
General Government Buildings		18,350	19,848		(1,498)
Planning and Zoning		800	529		271
Legal Expenses		3,500	5,658		(2,158)
Advertising and Regional Associations		590	590		
Overlay		7,547	4,739		2,808
Total General Government		58,587	61,463		(2,876)
Public Safety					
Police Department		15,000	9,556		5,444
Fire Department		15,450	12,911		2,539
Civil Defense		150	150		
Total Public Safety		30,500	22,617		7,983
Highways, Streets, Bridges					
Town Maintenance		35,486	29,992		5,494
General Highway Department Expenses		6,000	6,103		(103)
Town Road Aid		830	830		
Highway Subsidy		6,264	6,634		(370)
Additional Highway Subsidy		6,912	4,503	2,501	(92)
Class V Highway		6,653	6,653		
Flood Control Maintenance		4,000	4,049		(49)
Street Lighting		1,700	1,195		505
Total Highways, Streets, Bridges		67,845	59,959	2,501	5,385
Sanitation					
Garbage Removal		14,148	13,545		603
Health					
Health Department		1,400	1,350		50
Welfare					
General Assistance		5,000	3,635		1,365
Old Age Assistance		1,000			1,000
Aid to the Disabled		3,000	2,461		539
Community Action Program		370	370		
Total Welfare		9,370	6,466		2,904

Culture and Recreation					
Library	$	$ 3,549	$ 3,549	$	$
Parks and Recreation		2,235	2,025		210
Patriotic Purposes		850	727		123
Conservation Commission		140	72		68
Total Culture and Recreation		6,774	6,373		401
Debt Service					
Principal of Long-Term Notes		9,314	14,854		(5,540)
Interest Expense – Long-Term Notes		3,636	3,636		
Interest Epxense – Tax Anticipation		5,000	432		4,568
Total Debt Service		17,950	18,922		(972)
Capital Outlay					
Sealing and Shimming Roads	3,979	29,000	30,265	2,714	
Town Hall Improvements		5,840	5,408		432
York Rake		3,000	2,985		15
Pingree Bridge	4,450		179		4,271
Peter's Bridge	1,269				1,269
Total Capital Outlay	9,698	37,840	38,837	2,714	5,987
Operating Transfers Out					
Payments to Capital Reserve Funds		6,500	6,500		
Miscellaneous					
FICA		4,100	3,981		119
Insurance		9,562	8,959		603
Total Miscellaneous		13,662	12,940		722
Total Appropriations	$9,698	$264,676	$248,972	$5,215	$20,187

GENERAL FUND
STATEMENT OF CHANGES IN UNRESERVED –UNDESIGNATED FUND BALANCE
For The Fiscal Year Ended December 31, 1982

Unreserved – Undesignated Fund Balance – December 31, 1981	$41,444
Unreserved – Undesignated Fund Balance – December 31, 1982	26,890
(Decrease) In Unreserved – Undesignated Fund Balance	($14,554)
Analysis of Change	
Additions	
1982 Budget Summary	
Revenue (Deficit) (Schedule 1)	($16,741)
Unexpended Balance of Appropriations (Schedule 2)	20,187
1982 Budget Surplus	$ 3,446
Deductions	
Unreserved Fund Balance Used To Reduce 1982 Town Assessments	(18,000)
Net (Decrease) In Unreserved – Undesignated Fund Balance	($14,554)

FEDERAL REVENUE SHARING FUND
STATEMENT OF REVENEUS, EXPENDITURES AND CHANGES IN FUND BALANCE
For The Fiscal Year Ended December 31, 1982

Revenues		
Entitlements	$9,542	
Interest Income	569	
Total Revenues		$10,111
Expenditures		
Transferred To General Fund		
Health	$1,000	
Library	2,000	
Fire Department	3,000	
Police Department	2,000	
Financial Administration	2,000	
Total Expenditures		10,000
Excess of Revenues Over Expenditures		$ 111
Fund Balance – January 1		14,578
Fund Balance – December 31		$14,689

SALISBURY FREE LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For The Fiscal Year Ended December 31, 1982

Revenues		
Town Appropriation	$3,549	
Interest	58	
Book Sales	52	
Reimbursement For Lost Books	28	
Total Revenues		$3,687
Expenditures		
Salaries	$1,977	
Book Purchases	1,670	
Supplies	37	
Book Covers	114	
Dues	12	
Other	56	
Total Expenditures		3,866
Excess of Revenues Over (Under) Expenditures		($ 179)
Fund Balance – January 1		1,253
Fund Balance – December 31		$1,074

SUMMARY OF PRINCIPAL, INCOME AND INVESTMENTS
For The Fiscal Year Ended December 31, 1982

Fund	Principal				Income				Balance of Principal and Income Dec. 31, 1982
	Balance Jan. 1, 1982	Additions	Withdrawals	Balance Dec. 31, 1982	Balance Jan. 1, 1982	Earned During Year	Expended During Year	Balance Dec. 1, 1982	
Cemetery Trust Funds	$ 7,380	$ 100	$	$ 7,480	$ 4,133	$ 1,072	$ 58	$ 5,147	$ 12,627
Capital Reserve Funds									
School	22,930	20,000		42,930	4,158	3,725		7,883	50,813
Fire Equipment	7,633	3,000		10,633	264	461		725	11,358
Highway Equipment	1,900		1,575	325	1,364	70	1,409	25	350
Town Hall and Parking Lot	6,834	1,500	4,090	4,244	1,030	436	1,318	148	4,392
Emergency Services Center	11,000	2,000		13,000	1,033	775		1,808	14,808
Road Maintenance	119,540			119,540	7,115	13,190	9,500	10,805	130,345
Totals	$177,217	$26,600	$5,665	$198,152	$19,097	$19,729	$12,285	$26,541	$224,693

INVESTMENTS

Bank of New Hampshire	
Time Certificates	$ 44,930
Franklin Savings Bank	
Time Certificates and Passbook Savings	77,633
Family Bank and Trust	
Time Certificates	21,015
Stocks (At Cost)	
266 Shares Bankers Trust Co.	2,430
225 Shares Alabama Power Co.	23,296
1100 Shares Public Service of NH	27,206
93 Shares Southern Ohio Electric	8,051
Bonds	
Northern States Power Bond	10,075
Detroit Edison Bond	10,057
Total Investments	$224,693

SALISBURY FIRE AND RESCUE

Again this year the Salisbury Fire and Rescue are happy to report a decline in emergency calls. Last year we had a total of (69) calls. This year we were called out (60) times, as well as numerous training sessions of our own. A breakdown of these is listed below:

Structures	1
Chimneys	6
Mutual Aids	12
Medical Calls	16
Auto Accidents	7
Auto Fires	2
Permit Fire Ext.	1
Wires Burning and Trees Down	6
Motorcycle Accident	1
Water Rescue	1
Brush Fire	1
Bicycle Accident	1
Water Heater Problem	1
Controlled Burn	1
False Alarm for Salisbury, Massachusetts	1
Mutual Aid Drills	2
TOTAL	60

The biggest change our Department has seen this past year, has been in the Rescue Squad. As many townspeople already know Salisbury is no longer transporting its patients to the hospital. We have started using the services of the Penacook Rescue Squad, and a private ambulance service from Twin Rivers in Franklin. The size of our vehicle, being the main reason. It is too small and dangerous for the men to perform the functions that may be required while they are transporting, especially with the equipment that had to be put in it to meet state requirements. Also at times we are very short on licensed personnel on most of our calls. This does not mean the patient will have to wait longer for medical attention. The Salisbury Rescue gets the call and at the same time Penacook Rescue will get the call, Salisbury personnel go to the scene try to find the medical problem and try to stabilize the patient and get them ready for transportation by the incoming service. They are also in contact with the rescue service that is coming in giving them any information that may be needed to help the patient. In most cases we have handled, the outside service has arrived about the time the Salisbury unit has completed its work. In a few cases we have had (2) different services responding at the same time depending on the type of call and its location in town. The officers spent a great deal of time on the rescue problem, and feel the town can be best served the way we have it set up.

This past year the Department installed a standpipe at Preston's waterhole on the West Salisbury Road. It should be very helpful to the department for work in the Heights area and West Salisbury Road.

I would like to thank the officers and men of the Department for their cooperation, for helping the Department get its job done smoothly and efficiently.

Also many thanks to the ladies auxiliary for lunches and meals they provided

us with. They were always ready and willing to buy us items we need.

The Fire and Rescue Service still needs more members. Come and see us. We meet on the 1st and 3rd Mondays of each month at 7:00 P.M.

– DON'T FORGET, FOR FIRE OR RESCUE CALL – 1-225-3355 –

Respectfully submitted,

ROBERT L. DUKETTE, SR.
Fire Chief

LETTER OF APPRECIATION

It is with sincere regret that the members of the Fire Department acknowledge the resignation of Bob Dukette as Fire Chief. The quality, efficiency and morale of the Fire Department has increased greatly during Bob's tenure as Chief. This is a direct result of the input Bob offered and the direction and leadership he provided. His absence in a leadership role with the Fire Department will be felt by all. We are very pleased that Bob has decided to remain with the department as an active firefighter.

Bob, we thank you for your dedicated service to the town over the past four years and look forward to working with you again.

The Fire Department would also like to recognize and thank Dennis Patten for the years of service he gave the town as Forest Fire Warden. During Dennis' tenure, the town obtained a Forestry Truck from the State. Volunteer efforts by members of the Fire Department outfitted it to serve as our main attack piece at a forest fire.

At the request of the Fire Department, the Board of Selectmen have appointed Ed Bowne as Fire Chief, and Dave Fredette as Forest Fire Warden. The Fire Department and Selectmen have expressed every confidence in Ed and Dave and look forward to working with them in the years to come.

The town as a whole, still needs the assistance of more residents in the Fire Department and Rescue Squad. This is especially true during the day. A volunteer can contribute enormously with only a little investment of time. Please become involved; after all—it could be your family that needs assistance next.

DAVE FREDETTE, Deputy Chief
ROD HOOPER, Deputy Chief
GEORGE DOWNING, Captain
DARRELL BENTLEY, Captain of Rescue
KEN SARGENT, Lieutenant
KEN MAILLOUX, Sec./Treas.

HIGHWAY DEPARTMENT REPORT

The Duncan Fund money given to towns for the maintenance of Class V roads, was used this year to put 1½ inches of crushed bank run gravel on Raccoon Hill Road. Trucks, grader, dozer and the material itself used the entire allotment of $6,653.07.

Town Road Aid (TRA) given for construction, reconstruction or betterment of Class IV and V roads, was applied in two places this year. Cutting trees, ditching, laying new culverts and graveling were done on Bay Road, on New Road, some new culverts were laid, ditching done, and gravel laid in the low area. Reports of work and bills are sent directly to the State for payment.

Additional Highway Subsidy funds, usable only for the construction or reconstruction of Class IV and V roads, were used on New Road in addition to TRA money. Also, in the flood basin, ditching and graveling were done around Scribners' Corners and in some bad spots on the road to the dump. An unused amount of $2,501.06 will be carried over to next year. Highway Subsidy Funds, used as an offset for general maintenance, were $370.42 higher than the estimated amount. The $6,634.00 was used to pay for winter maintenance, plowing and sanding.

The black top by Tucker Pond was sealed. Preliminary work was done to ditches and shoulders and holes were patched. At the same time, the school yard was patched and sealed. Brox, Inc. from Belmont was awarded the contract for putting a 3/8" cap on West Salisbury Road and the paved portion of Bay Road. An unused amount of $2,714.20 will be carried over toward sealing roads next year.

Rocks were removed from the black top portion of Raccoon Hill Road and the holes were patched. Ditches were cleaned and holes patched on Warner Road. Brush was cut on all roadsides.

On North Road, ditches were worked on, shoulders fixed and rocks removed from the black top. Shimming and patching were done in the worst spots.

The york rake worked quite well in the summer maintenance of the gravel roads.

Respectfully submitted,

LEON JONES, Road Agent

1983 Highway Department Budget Proposals

Amount	Item
$ 4,500.00	Shim worst sections of Racooon Hill, Hensmith & Whittemore Rds.
2,000.00	Additional preparation of North Rd. before capping
1,775.00	Brush cutting
750.00	Payment to Warner
2,000.00	Additional preparation of North Rd. before capping
1,775.00	Brush cutting
750.00	Payment to Warner
31,200.00	Summer/Winter maintenance; $700 @ for 6 mos.; $4500 @ for 6 mos.
$40,225.00	
- 9,628.90	Offset by Highway Subsidy money
30,596.10	Line Item 23, Town Maintenance
826.34	Town Portion, TRA money; Line item 25; $5,508.93 to be paid directly by the State for work done; to be used for ditching, CBR & grading New Road & Bay Road
7,200.00	General Expenses; includes items such as salt, cold patch; includes $1200 for street signs & posts (Line item24)
19,885.80	Capital Outlay for sealing Brookside Drive & capping parts of North Road (Line item63)
$58,508.24	Amount to be raised by taxation
2,714.20	Sealing & capping amount carried over as unexpended in 1982; to be used for Brookside Drive & North Road
6,208.30	Additional Highway Subsidy; to be used for ditching, grading worst sections of Raccoon Hill, Hensmith & Whittemore Rds.; to be used for ditching in the flood basin (Line item 27)
2,501.06	Carried over as unexpended from 1982; Additional Highway Subsidy; to be used on Oak Hill Road to raise & ditch low area
8,054.45	Duncan Fund to be used on Bay Rd. & Raccoon Hill Rd. (Line item 28)
3,500.00	Flood Control Area to be used for regular summer/winter maintenance & necessary repairs (Line item 29)
9,628.90	Highway Subsidy (Line item 26)
$91,115.15	TOTAL HIGHWAY DEPARTMENT APPROPRIATION

SALISBURY PLANNING BOARD

Although the subdivision activity of the planning board has been greatly reduced during the past year (4 approved), the complexity of problems being addressed by the board is considerable. To conform to changes in state laws and the Town's Master Plan the board is in the process of updating Subdivision and Zoning Regulations. The policy areas being discussed are: Mobile Home Parks and Cluster Zoning; Commercial Districts and Home Businesses. Consideration is being given to increase the number of meetings to better handle the workload.

A questionaire is bing prepared for submission to the townspeople to obtain information and guidance on some of the policy issues mentioned above.

A Capital Improvements Plan, which is a planning document to assist in the scheduling and financing of large projects, was completed by the board this year. It will be used by the budget committee, the selectmen and the departments in town and become a part of the Master Plan.

The changes and amendments to the Zoning and Building Regulations submitted for approval at the March 1982 town meeting passed except for the article permitting radio transmission towers in town.

To ensure the integrity of the approved mylars on subdivisions, the board voted to handle the filing of these mylars with the State Registry of Deeds. A revised Zoning map of the town showing approved names of all roads has been prepared with the assistance of the Central New Hampshire Regional Planning Commission. These will be particularly helpful to our Fire, Police and Road Departments.

Special thanks are extended by the board to Mr. M. D. Peach for his dedicated work as Secretary of the board and his research efforts.

Respectfully submitted,

G. D. IPSEN

RECREATION DEPARTMENT

The 1982 recreation season started off with another fine little league season. The new sign for Maplewood Recreation Field was put up and looks just great.

There were two girls softball teams this year that joined the Franklin league, and had a fun season.

Again, we had a fine turnout for our soccer teams. The soccer teams practiced at our field and played the games at Rolfe Park, Penacook.

We also formed a 3rd and 4th grade basketball team which is in the Penacook league.

The Recreation Committee took on two new members in 1982. They are Sharon MacDuffie and John King.

There has been a newly-formed Salisbury Booster Club to help in the recreational needs of our towns. We hope to see some new faces at the Boosters' Meeting.

I want to thank the parents, youth, and coaches who help make our programs a success.

My sincere thanks to all.

Respectfully submitted,

ROBERT KINNE, Chairman
Recreation Committee

SALISBURY FREE LIBRARY

The Library Trustees purchased 199 books in 1982 at a cost of $1,516.60. Books for adults numbered 157 and for children, 42. In 1981, 201 books were purchased at a cost of $1,367, so again inflation has made a difference in the cost of books.

Numerous books were donated to the library last year. Some were kept for use in our library, and others were sold in book sales and donated to the Merrimack County Nursing Home and the Merrimack County House of Corrections.

Records show that 2,574 books were borrowed in 1982, 1,247 by adults and 1,327 by youth patrons. This shows a decrease of 236 books from last year's figure of 2,810. One reason for this decrease is the fact that the library and elementary school did not continue their joint program of visits to the library by the children this past fall. However, some of the classes did visit several times last spring.

The library now has 123 adult patrons, including 27 new patrons, and 116 youth patrons.

Two book sales were held last year, one at the Historical Society's flea market in May and the other at the society's rummage sale in October. About $50 was made in book sales.

The annual summar story hour was held for eight weeks in July and August, instead of the usual six-week period given in the past. A session was held each Wednesday morning for three- to nine-year-old children. Last year's program, which included stories, crafts, artwork and games, was very well attended. Some sessions included 10 to 15 children, which is double the attendance we have had in the past.

In the spring Sylvia Barber was appointed trustee to fill the vacancy of Mary Hattan, who resigned.

We thank all those people who worked with us throughout the year, including the story hour readers, elementary school teachers and book donors. Our special thanks go to our hard working librarian, Mildred Stahl, and her assistant, Sue Brundrett.

Respectfully submitted,
LYNN JOHNSON,
Trustee and Treasurer
JUDITH PRESTON, Trustee
SYLVIA BARBER, Trustee

STATEMENT OF LIBRARY RECEIPTS AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1982

Receipts:		
Town Appropriation	$3,548.90	
Interest Income	58.22	
Payment For Lost Books	27.46	
Book Sales	52.14	$3,686.72
Add Cash Balance 12/31/81	$1,251.86	$4,938.58
Disbursements:		
Salaries	$1,844.07	
Social Security	133.43	
Books	1,670.09	
Supplies	189.54	
Other (including postage, bank charges, NHLTA membership)	83.00	$3,920.13
Cash Balance 12/31/82		$1,018.45

THE VISITING NURSE ASSOCIATION OF FRANKLIN, INC.

1982 has been a dream come true for the Visiting Nurse Association. In May we had our Open House in the renovated building on 75 Chestnut Street in Franklin. Now we have ample room for our staff and a place to hold our clinics.

Once again, the board and the staff express their heartfelt thanks to the residents of Salisbury who gave so generously to our building fund drive both in time and money.

We appreciate the services of Mrs. Barbara Campbell and Elaine Kinne who serve on our Board of Directors representing Salisbury.

The Visiting Nurse Association has provided the following services to the Town of Salisbury in 1982:

Nursing	134
Physical Therapy	34
Home Health Aide	38
Homemaker	37
Total	243 visits

The total represents an increase of 75 visits over last year.

In addition Child Health Clinics, Immunization Clinics, Dental Clinics and Adult Health Clinics are available to Salisbury residents.

This year we are asking the Town of Salisbury for a grant based on two dollars ($2.00) per capita. We appreciate the support we have received in the past and look forward to continuing our services in Salisbury.

(MRS.) MARY COOPER, R.N.
Executive Director

MINUTES OF THE TOWN MEETING

Salisbury, New Hampshire
March 9, 1982

Meeting was called to order at 10:00 A.M. with Moderator Ed Bailey presiding. The polls were declared open for official voting. The business meeting was called to order at 7:30 P.M. and an invocation was offered by the Reverend Samuel McCain. Moderator Ed Bailey stated that by law he had the right to request that all voters sit at the front of the room and non-voters sit at the back of the room and, if necessary, have their names checked off on the check-list. Non-voters were told that they did not have the right to speak at town meeting. Appreciation was given by the Moderator on behalf of election officials for lunch and supper served by the Ladies Auxiliary.

Article 1—Ballot article. Election of town officers. (Results of all ballot article given at end of this report.)

Article 2—Motion made by D. Chamberlin and seconded by P. Ballou to delay consideration of this article pending decisions on other articles affecting same.

Article 3—Re: Reports of town officers, agents, auditors and committees chosen or appointed. Motion made by D. Chamberlin and seconded by F. Richardson. D. Lovejoy noted that there was a discrepency in the Selectmen's report regarding the semi-annual tax billing beginning in June 1982 or 1983. Public will be billed at the rate equal to one half of previous years assessment with 6% interest after 30 days. It should be changed to read 12% interest after 30 days.

A. Shaw noted that last year, a warrant article was voted in the affirmative to pick a committee to select appropriate names for town roads. A committee was formed and several meetings held. A public meeting was held July 29, 1981. The committee submitted their recommendations to Selectmen. Final decision on the names rests with the Board of Selectmen. The committee consisted of Agnes Shaw, Chairwoman; John Lovejoy, Secretary; Ken Mailloux, Selectmen; Orvie Shaw; Darrell Bentley; Geraldine Burgess; and Barbara Bentley. D. Chamberlin moved that we accept the reports of the committee with the exceptions as noted. Seconded by F. Richardson. N. Johnson asked if there would be any legal complications on mortgage deeds by changing road names. The answer was NO. G. LeClair asked if there were to be road signs made. Answer was YES. Vote was in the affirmative and article was accepted as read.

Motion was made by D. Lovejoy and seconded by F. Richardson to close the polls at 7:45 P.M. Vote was in the affirmative and the polls were closed.

Article 4—Re: Authorization of Selectmen and Treasurer to borrow money on notes of the town in anticipation of taxes. Motion made by D. Chamberlin and seconded by P. Ballou. Vote was in the affirmative to accept article as read.

Article 5—Re: Vote to use $4,000 of the Capital Reserve Fund interest for maintenance of the Flood Control Basis (included in budget). Motion was made by F. Richardson and seconded by D. Chamberlin. F. Shaw asked if this meant maintaining roads in the flood control basin. Answer was YES. Vote was in the affirmative and article was accepted as read.

Article 6—Re: To see if the town will vote to change the purposes of the town hall and parking lot capital reserve fund, pursuant to RSA 35:16 to include

as purposes the renovation and improvement of the town hall. Moved by G. Ipsen, seconded by K. Mailloux. Moderator noted that the article would require a two-thirds vote. A. Shaw wanted to know what RSA 35:16 meant. It is meant to change the intent of Article 13 passed in 1976 which was to enlarge the Town Hall. This money will be used to make the town hall more energy efficient said K. Mailloux. F. Richardson stated that this money is already in the Capital Reserve Fund and is not an additional expense. J. Stahl asked if this included the Selectmen's office. Answer was NO. D. Lovejoy wanted to know if this article required voice or ballot vote. S. Miller inquired if the parking lot will be improved. Moderator ruled voice vote. P. Ballou moved the motion and was seconded by S. Brundrett. Article was accepted by two-thirds vote.

Article 7—Re: Vote to withdraw $5,840 from the town hall and parking lot capital reserve fund for the purpose of energy saving improvements to the town hall (included in the budget). Motion was made by D. Chamberlin and seconded by W. Fletcher. Article was voted in the affirmation and accepted as read.

Article 8—Re: Authorization of town to withdraw from the revenue sharing fund established under the Provision of the State and Local Assistance Act of 1972, for use as offsets against budgeted appropriations in the amount indicated and to authorize the Selectmen to make pro rata reductions in the amounts if estimated entitlements are reduced. Health, $1,000; Library, $2,000; Fire Department, $3,000; Police Department, $2,000; Financial Administration, $2,000. Motion was moved by D. Lovejoy and seconded by B. Dukette. A. Shaw wanted to know if we are sure of getting this money. She was told YES. It is an ongoing thing and at present the money is there. Vote was in the affirmative to accept the article.

Article 9—Re: Authorization of Selectmen to accept gifts and contributions on behalf of the town. Moved by D. Chamberlin, seconded by K. Mailloux to accept the article as read. A. Shaw asked if this means any gift. F. Richardson wanted to know what she had in mind. Could Selectmen accept Academy Hall as a gift? Town Councilor stated that the law authorizes any gift but Selectmen would have the final say whether to accept the gift or not. R. Downes wanted to know if we were expecting a gift? If, not, why is this article in the warrant? Answer was that we can only accept a gift if an article is put in the warrant at town meeting and accepted there. Vote was in the affirmative to accept the article as read.

Article 10—Re: Authorization of Selectmen to apply for, accept, and expend any and all advances, grants, or funds forthcoming from the United States of America, or the State of New Hampshire or any federal or state agency. Moved by D. Chamberlin, seconded by P. Ballou. Voted in the affirmative to accept the article as read.

Article 11—Re: Transferral of $2,000 from unencumbered surplus to the Emergency Services Center capital reserve fund. Moved by F. Richardson, seconded by K. Mailloux to accept article as read. D. Chamberlin wanted to know if any money had been drawn out of the Emergency Services Center capital reserve fund? K. Mailloux stated that 3 years ago a plan was set up to combine all emergency services together in one building, the fire station. This was done at the 1980 town meeting and incorporated in the budget at that time. This year a 1949 Ford pumper was sold to Steenbeke's in exchange for $2,700 in building materials. W. Taylor asked why $2,000 is taken out every year? F. Richardson said it was to spread out over a number of years any large

expenditures upcoming. Moderator Ed Bailey requested that we return to the original article. This is only a transfer of funds; we are not raising additional money. P. Martell asked why wasn't it listed in the budget and clear cut? F. Richardson said this article has been in the warrant for years. A. Shaw moved and D. Fredette seconded. Article was voted in the affirmative and accepted as read.

Article 12—Re: Transferral of $1,000 out of cemetery trust funds for the use of maintaining same. D. Chamberlin moved and A. Shaw seconded to accept article as read. A. Britton explained how money is spent. P. Adams noted there is enough in interest and article does not need to be amended this year. K. King noted that the article was amended last year to read cemetery trust funds interest. A. Britton said there are a lot of complaints about what *THEY* are doing to us. Don't sit around and put people down for their hard work. Vote was in the affirmative to accept article as read.

Article 13—Re: Transferral of $1,500 from unencumbered surplus to the town hall parking lot capital reserve fund. D. Chamberlin made a motion to accept article as read; seconded by P. Ballou and voted in the affirmative.

Article 14—Re: To see if the town will vote to raise and appropriate the sum of $3,000 to be put in the Fire Equipment capital reserve fund. Motion made by W. Fletcher; seconded by B. Dukette to accept article as read. G. Clark asked if this was the same as article 2. Answer was that article 2 was building fund and this is an equipment fund. A. Ewart inquired as to how many different amounts of money are being spent by Fire Department. F. Richardson explained that the operating budget allows department heads to incur expenses in 1982 and also to plan for the future, for example a fire truck. W. Grendell wanted to know why Selectmen are asking us to save money for fire equipment. Why wasn't $2,700 from sale of pumper put into capital reserve fund? Answer was that this was in exchange for goods from Steenbekes and not a cash transaction. A. Ewart thought $1,500 was budget. B. Dukette stated that the $1,500 is for a portable pump which is needed. The $3,000 is for future planning; for example, a fire truck. C. Hanson asked if this is the same thing as what we have done in the past and how much do we have? K. Mailloux noted that we have $7,898. In 1980, $10,000 was withdrawn to pay for Engine 2. $40,000 was bonded for a period of 5 years. In approximately 1990 Engine 1 will have to be replaced. By this time we will have a good amount of money from capital reserve to help defray the cost. We are trying to use rational budgeting and planning. B. Shaw asked if this capital reserve fund was drawing interest? Answer is YES. Voted in affirmative and article was accepted as read.

Articles 15 and 16—Ballot questions requiring no further discussion. Results given at end of this report.

Article 17—Re: To see if the town will vote to require the Tax Collector to annually appoint a Deputy Tax Collector with the approval of such appointment by the Board of Selectmen as specified by RSA 41:38. Motion was made by K. Mailloux and seconded by S. Brundrett. K. Mailloux stated that the state law read that the authority for deputy tax collector must be brought up at town meeting. We have to ask the public for permission to appoint a tax collector. It is not the same thing as appointing a deputy town clerk. F. Shaw wanted to know if this will cost the town more money. The answer was NO. P. Ballou asked if there will be expanded hours for the tax collector. F. Richardson said NO. D. Bentley noted that if something happened to the tax collector, there would have to be an audit made on the books costing $700. F. Richardson

said the deputy tax collector is only to fill in when regular collector is on vacation or sick leave. G. LeClair asked if no money was involved doesn't the deputy tax collector get paid. A. Shaw assured him that no tax collector is going to Florida on the amount of money they get paid. Vote was in the affirmative to accept article as read.

Article 18—Re: To see if the town will vote to amend article 18 of the 1977 Town Meeting of Salisbury, New Hampshire, to increase the reimbursement of volunteer fire fighters to a rate schedule adopted at the 1981 budget committee meetings. This schedule to be in effect until changed by the budget committee. (By Selectmen and fire department) Motion moved by D. Chamberlin; seconded by B. Dukette to accept article as read. D. Lovejoy asked what right has the Selectmen to change anything. Answer was so that Selectmen can recommend or not recommend. A. Shaw wanted to know how much money was involved. K. Mailloux explained the increase was for extra time necessitated by the COMPACT and the meetings the volunteer fire fighters have to attend. C. Hanson inquired as to what happens to the money when you have new people come in or people leaving. K. Mailloux said that the money reverts back to the town, and they are not authorized to exceed the dollar figure. Vote was in the affirmative.

Article 19—Re: Authorization of hiring of the Police Chief on a full-time basis and further raise and appropriate $22,300 for operation of the Police Department. (Not recommended by Budget Committee) F. Shaw presented the Moderator with a secret ballot petition with the required number of voters. Motion moved by N. Lovejoy; seconded by F. Richardson. L. Reagan recommended that the word *the* police chief be changed to read *a* police chief. Motion was made and seconded that the amendment be accepted. Vote was in the affirmative. C. Hanson wanted to know where does the money go if not accepted. $1,500 is already in the budget; A. Shaw noted that only $7,300 of this total amount is not recommended. The rest is in the budget. Moderator noted that if this article is defeated, we will vote later on the $1,500. R. Bickford asked if $7,300 is the Police Chief's salary? N. Lovejoy said the Chief's salary is $12,970. K. King noted that the budget in Webster is $25,000 so she believed that $22,300 was a good estimate. L. Reagan noted that the budget was overrun by $2,000 plus. If you make more than $6,000 you must be considered a full-time chief. If you sent the chief to school there is another expense of $1,400.00. John Lovejoy explained some of the increases in crime. A rate of 72% which was far beyond the original projected amount. The greater the crime rate and calls, the larger the expenses incurred. There will be no new men hired. F. Spain stated we are already paying for 2 police departments, State police and Merrimack County Sheriff's Department, why pay for more. J. Lovejoy noted the State police budget was reduced 10% last year and reduced again this year. Response time for State Police is very long. The Sheriff's Department is an assistance unit and not a coverage unit. F. Spain noted he was in State Police communications for 16 years and only 4 calls were made for Salisbury. B. Shaw asked if the Chief will need a deputy as he can only work so many hours. B. Dukette noted that the Chief is always on the scene when needed. B. Sanborn asked for the facts of the Fact Finding Committee on hiring a full-time police chief. D. Reagan said that police budgets are always overspent and increase all the time. She compared Salisbury to Andover and Boscawen. Andover had $8,500 for the police budget and use the State Police. K. King stated that she doesn't see how they can compare us to Boscawen. Over one-third of the homes

in Salisbury are not occupied. They are summer homes and the police has to run house checks on these homes. J. Silver commented as to how Andover's crime rate compared with ours. D. Bentley said that here most men are away during the day as compared to Andover where they have the Proctor Academy and lots of businesses. F. Spain asked how many residences were there in town. Answer was 330. W. Taylor commented that his house was burglarized in the 2½ hours he was away one day. J. Lovejoy did good investigation. D. Chamberlin asked how the Selectmen would go about selecting a police chief or will it be John Lovejoy. K. Mailloux explained that there were no special plans made yet. They are waiting on the outcome of this article. L. Reagan asked why are they going to send J. Lovejoy to Police Academy? He was told that the amount of hours worked requires him to go to the Academy. D. Lovejoy moved the motion and S. Miller seconded it. Total ballots cast 167. YES 28; NO 139. Article defeated.

Article 20—Re: To see if the town will vote to change the office of road agent to an appointed position pursuant to RSA 245:6. D. Chamberlin moved the motion and was seconded by B. Dukette to accept the article as read. D. Chamberlin said he is the one that started the petition on the warrant. It is time to have some control over the money spent on road repairs. There is a lack of organization. N. Lovejoy stated she is neither for or against but Selectmen have charge of the condition of the roads, so it is as much their fault and the road agent's. Leon Jones, road agent, said he doesn't agree with D. Chamberlin. The Selectmen tell him what do do. He thinks D. Chamberlin is doing him wrong. R. Prince said that, to no disrespect to the Selectmen, but how can they tell the road agent what do do when they have no knowledge about taking care of the roads themselves. B. Shaw commented that no one wants the job. The roads are in bad shape; there is no town equipment. Year after year there are no names on the ballot for road agent. W. Taylor stated that it didn't matter how he felt about the road agent; no one is going to take away his right to vote on the issue. The choice should not be up to the Selectmen. K. Mailloux said that the Selectmen have control over what road agent does. He admitted that the Selectmen have been negiligent in their duties. According to RSA 240:9, the Selectmen cannot take duties out of hands of the road agent unless he refuses to carry out duties per written letter of Selectmen, except capital outlay and summer and winter maintenance. The Selectmen always had the authority but didn't realize it. F. Richardson felt the Selectmen should oversee expenses of the road agent's budget request. Article was defeated.

Article 21—Description—Academy Hall. Ballot vote. F. Shaw presented the Moderator with a secret ballot petition with the required number of voters. G. Ipsen moved and P. Adams seconded to accept the article as read. D. Lovejoy asked the town council to explain the article. R. Burlingame was asked to draw up the warrant. Funds have to be appropriated first, if not we will lose the Federal funds. N. Lovejoy asked why we are paying rent if we are buying the building in 1982. How can we pay rent on what we own. S. Miller wanted to know why we need Academy Hall; what is wrong with the buildings we now have. S. Preston said we needed the room. F. Adams stated we will get $7,500 if matching funds are available. Town cannot donate money to the Historical Society but the town can pay rent. B. Shaw asked why can't we use the town hall, there is more floor space than Academy Hall and did the Grange ever release the building. D. Lovejoy stated we sold the Academy Hall to the Grange for $1 and the Grange turned it over to the Historical Society because they

could get federal funds. J. Young asked is Academy Hall taking the place of the town hall. J. Chamberlin stated that the library needs more space and if the town offices go down to the Academy Hall, the library can use the whole building. P. Ballou wanted to know about putting on additions to the town hall; it might be cheaper. D. Lovejoy stated the sole purpose of getting Academy Hall is for space. D. Bentley wanted to know how they can heat Academy Hall for $1,000 with electric heat when it costs $2,000 for oil for the town hall. B. Shaw wanted to know if we could get federal funds to renovate the town hall or the Selectmen's office. J. Lovejoy suggested we use the money from the second floor of Academy Hall to complete the first floor and do the second floor later. J. Stahl said the Historical Society will not turn over the building until it is completely renovated. B. Wheeler wanted to know how much the building will be worth when finished. They estimated $145,000. P. Merkes said that the budget committee spent lots of time on discussions and all members agreed that getting the Academy Hall was a good deal. A. Shaw said if they needed more space, a study should be made of what should be done with all the town buildings. M. Chamberlin moved the question and was seconded to accept the article as read. Two-thirds vote needed. Total votes cast, 148. NO 63; YES 85. Article was DEFEATED. (99 votes needed for the two-thirds.)

Article 22—Re: To see if the town will vote to withdraw $3,000 from the highway equipment capital reserve fund for the purchase of a york rake. Moved by D. Chamberlin and seconded by P. Ballou to accept article as read. Leon Jones made the comment that it was a good rig for fixing the back roads. Vote was in the affirmative.

Article 23—Re: To see if the town will vote to accept the budget as presented by the budget committee. It was noted that the corrected budget would be $257,128.75. D. Chamberlin moved the article; F. Richardson seconded it. D. Lovejoy stated the article should be amended to read to reduce the budget as it now stands by 5% ($13,000 to $244,128.75) A. Shaw wanted to know if a specific article would be reduced or would it be cut straight across the board. It was stated that the budget committee would have the final say. P. Boyles felt the budget should stay as stated and not be cut. The budget committee worked hard and it would be a betrayal of confidence to reduce the budget. B. Irving wanted to know what the tax change would be if the budget was cut 5%. Quite a lengthy discussion took place about whether the budget should or should not be cut inspite of the lateness of the hour. D. Chamberlain moved the article; S. Brundrett seconded to accept the article as amended to reduce the budget by 5%. Amendment was DEFEATED. Motion was made by D. Chamberlin and seconded by P. Ballou to accept the article as read with the original budget of $257,128.75. Vote was in the affirmative.

Article 24—Re: To transact any other business that may legally come before this meeting. P. Ballou commented that the school spends a lot more money than what is on the town budget yet there is a very poor turnout at their meetings.

Standing applause was given for outgoing Selectman Fred Richardson. F. Richardson moved the meeting be closed and D. Chamberlin seconded.

It was unanimously agreed that the meeting be adjourned at 11:50 P.M.

Results of Balloting:

Selectman for 3 years:	Daisy Dunham	181
Selectman for 1 year:	Steven Preston	207
Town Clerk for 1 year:	Barbara Bentley	147
Tax Collector for 1 year:	Dorothea Lovejoy	206
Town Treasurer for 1 year:	Norma Lovejoy	213
Trustee of trust funds for 3 years:	John Kepper	216
Library Trustee for 3 years:	Judith Preston	217
Road Agent for 1 year:	Leon Jones	139
Planning Board for 3 years:	Gudmund Ipsen	195
Alternates for Planning Board for 1 year:	Kenneth Viard (write-in)	10
	Samuel McCain (write-in)	8
	Larry Johnson (write-in)	6
	Lawrence Reagan (write-in)	6
	Robert Irving (write-in)	6
Town Moderator for 2 years:	Edward Bailey (write-in)	82
Supervisor of Check List for 6 years:	Fred Adams (write-in)	27
Budget Committee for 3 years:	Donald Nixon	182
	Norma Lovejoy	167
	Lawrence Reagan	164

All of the above were declared elected.

Ballot voting on Articles 15 and 16:

Proposed Amendments to Zoning Ordinance:

	YES	NO
1. To amend Art. IV Sec. A by adding:		
a. A new Sec. A-1 on solid waste disposal facilities	114	72
b. A new Sec. A-2 on handling toxic and hazardous wastes	113	64
2. To amend Art. IV Sec. C by adding:		
a. A new Sec. C re excavations of sand, gravel, etc.	104	71
b. A new Sec. C-1 re cellar holes and other excavated areas	102	72
c. A new Sec. C-2 re removal of timber	100	76
d. A new Sec. C-3 re permits for portable sawmills	99	74
3. To amend Art. IV by adding a new Sec. F to permit radio transmissions and micro-wave relay towers in certain areas	80	102
4. To amend Art. IX so as to transfer powers and duties of Board of Appeals to the Board of Adjustment	105	67
5. To amend Art. X – Amendments by revising Sec. A, B, C	87	62

Proposed Amendments to Building Regulations:

1. To amend Art. 5, Sec. A by adding new Sec. A-1 and A-2 to further define temporary and permanent occupancy permits	117	64

2. To amend Art. 5, Sec. C by adding a new Sec. 13 adopting the BOCA Code for construction	101	74
3. To amend Art. 6 so as to increase the schedules of value ranges and building permit fees	93	85

The above is a true copy according to the best of my knowledge and belief.

BARBARA BENTLEY, Town Clerk

ATTEST: BARBARA BENTLEY, Town Clerk

MINUTES OF SPECIAL TOWN MEETING
November 2, 1982

Meeting was called to order at 7:30 p.m. Invocation was given by Rev. Sam McCain. Ladies Aid was thanked for lunch and supper and thanks given to all the people who helped count ballots.

Warrant articles were read:

Article 1 – To see if the Town will vote to authorize the Board of Selectmen to accept conveyance of Academy Hall, so called, upon such terms and conditions, acceptable to the Selectmen, as are appropriate for the purposes of preserving and developing Academy Hall for use for public Town offices; and to raise and appropriate the sum of $1.00 as consideration, or to take any other action in relation thereto. Approval of this article is subject to adoption of Article 2.

Motion was made to table Article 1 & 2. A petition was presented to the moderator to require a secret ballot and a 2/3 vote was needed to pass. 154 votes were cast, 57 yes – 97 no. Motion to table the article was defeated. Motion was made and seconded to move the question to vote on the main motion. Voting was in the affirmative subject to passing of Article 2.

Article 2 – To see if the Town will vote to raise and appropriate a sum not to exceed $26,264.00 for the purpose of renovating and improving Academy Hall for public Town offices; and to authorize the Selectmen to borrow on behalf of the Town, pursuant to RSA 33, a sum not to exceed $26,264.00 by issuance of notes or bonds to be repaid over a period of 5 years in equal principal installments, plus interest; or take any other action in relation thereto.

Motion was made and seconded to accept Article 2 as read. Mr. Stahl asked for discussion on how this article would affect our taxes. He was told that it would not affect the tax rate this year. The rate would be 7½% on a $27,000 loan. Another question was asked on what it would cost to maintain the building. The answer was approximately $1,000 a year for heat and $500 for insurance.

John Lovejoy mentioned that the building already needs a new roof and the paint is peeling, would this come out of this money? He was told that the roof will be replaced by the restoration committee.

P. Ballou asked if this amount of money will complete the building? And P. Hurley wanted to know if this would cover the expenses of moving all the office equipment? B. Shaw wanted to know where the extra money for heat and insurance would come from. The money will come from our taxes was the answer. A. Ewart asked who would set the standards on materials used. He was told that Academy Hall is to be restored as the original building because of the federal grant. D. Bently wanted to know if the building would be brought up to fire safety code standards. He was told that it met all safety codes.

M. Chamberlin made the motion to move the question.

A total of 155 ballots were cast, 94 yes – 64 no. (sic)

As a 2/3 vote (104) was needed to pass, the article was defeated.

The above is a true copy according to the best of my knowledge and belief.

BARBARA BENTLEY
Town Clerk

ATTEST: BARBARA BENTLEY, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Name of Groom	Residence	Name of Bride	Residence
Feb. 6	Kevin E. J. Connor	Salisbury	Nancy L. Hodges	Salisbury
Feb. 14	Richard C. Stewart	Salisbury	Jolene T. Nevin	Salisbury
Mar. 3	Wayne S. Holler	Salisbury	Patricia A. Sartwell	Salisbury
June 26	Douglas R. Campbell	Salisbury	Elissa M. Montaquila	Providence, RI
Sept. 18	Scot L. Jones	Salisbury	Cheryl L. Brown	Salisbury
Dec. 28	Gordon F. Lull	Potter Place	Mesonika Piecuch	Salisbury

I hereby certify the above is correct according to the best of my knowledge.

BARBARA BENTLEY, Town Clerk

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Name of Deceased	Place of Death
Mar. 20	Mildred Partridge	Hanover
Aug. 2	Harley Clarence Shaw	Salisbury
Aug. 28	Walter S. Anderson	Franklin

I hereby certify the above is correct according to the best of my knowledge.

BARBARA BENTLEY, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1982

Date	Name of Child	Place of Birth	Name of Father	Name of Mother
Jan. 14	Aaron Leslie Allen	Concord	Daniel Allen	Deborah White
Jan. 24	Rachel Olanoff	Concord	Andrew Olanoff	Leslie Sleeper
Apr. 19	Megan Elizabeth Bailey	Concord	James Bailey	Sheree Alt
July 27	Patrick Richard Hattan	Laconia	Richard Hattan	Mary Curley
Aug. 20	Tia Maria Mary Hooper	Hanover	Kevin Hooper	Deborah Knapton
Sept. 13	Jodi Michelle Linteau	Laconia	Rosario Linteau	Louise Goings
Dec. 11	Craig Holton Angeli	New London	David Angeli	Mary Fox

I hereby certify the above is correct according to the best of my knowledge.

BARBARA BENTLEY, Town Clerk

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Abernathy, George & Elena, N/S Mountain Rd.	$23,250.	$13,350.	
Adams, Grace M., W/S Route 4	42,800.	8,500.	
Adams, Polly Hunt, N/S Route 127	52,700.	12,150.	
Adams, William A., Off Brookside Dr.	27,800.	16,300.	
Adams, William A., Woodland Estates		200.	
Addison, David, Sanborn's Clearing	39,200.	10,000.	
Albertson, Robert, E/S Hensmith Rd.	11,400.	11,550.	
Alexander, Charles & Barbara, W/S Route 4	80.000.	7,650.	
Allen, Daniel F., E/S Hensmith Rd.	29,350.	9,550.	
Allen, Oliver & Doiron, Raymond, E/S Mutton Rd.	100.	7,300.	5,450.
Allen, Oliver & Doiron, Raymond, E/S Mutton Rd.		2,650.	
American Tel. & Tel., S/S Flaghole Rd.		6,550.	
Ames, James, S/S Warner Rd.	49,250.	15,600.	
Ames, James, W/S Warner Rd.		4,800.	
Anderson, Arthur C. & Anna, W/S Whittemore Rd.	4,000.	9,400.	5,950.
Anderson, Walter & Grace, S/S Center Rd.	38,000.	10,700.	
Andrus, Michael, S/S Warner Rd.	850.	5,250.	
Andrus, Theodore P. & Louise A., N/S Raccoon Hill Rd.	22,250.	31,050.	
Angeli, David J. & Mary E., E/S Rte. 4	50,700.	10,250.	
Annis, Kenneth C., S/S Flaghole Rd.	35,450.	23,750.	
Annis, Kenneth, S/S Flaghole Rd.		23,200.	
Arnold, Thomas, W/S Mill Brook Rd.		12,000.	
Atkinson, Richard W. & Arlene E., E/S Route 127	36,700.	10,650.	
Atkinson, Richard W. & Arlene E., Woodland Estates		200.	
Atwell, Catherine R., E/S Hensmith Rd.,	26,450.	8,500.	
Bailey, Edward & Marion, N/S Route 127	25,500.	37,700.	2,150.
Bailey, Evelyn, N/S Rte. 127	6,300.	8,600.	
Bailey, Michael D. & Linda J., W/S W. Salisbury Rd.		11,350.	6,000.
Ballam, Richard, N/S Rte. 127 & Hensmith		24,550.	
Ballam, Richard J. Jr., S/S Brookside Dr. 12	28,450.	8,850.	
Ballam, Richard J. Jr., Woodland Estates		200.	
Ballou, Pierre & Cora M., N/S Warner Rd.	11,200.	5,000.	
Bannan, Thomas S. & Jane B., E/S Center S/S New Rd.		26,350.	
Barber, Sylvia Parks, E/S W. Salisbury, Rd.	24,850.	12,200.	
Bardzilowski, Alfred C., N/S Roby Rd.		2,900.	
Bardzilowski, Stanley W., N/S Roby Rd.		6,550.	
Barker, Dana N., Jr. & Eileen E.	53,000.	7,000.	
Barnum, Leroy D. & Marjorie P., SW/S North Rd.	11,600.	52,350.	
Barnum, Leroy D. & Marjorie P., NE/S North & S/S Range		6,000.	
Barnum, Leroy D. & Marjorie P., N/S Range Rd.		93,550.	
Barnum, Leroy D., NE/S North Rd.	29,850.	31,400.	
Barrett-Kopecky, Eugene L., S/S Rte. 127	30,000.	10,750.	
Barry, Kevin D. & Patricia A., S/S Old Center Rd.	34,650.	16,000.	
Barry, Thomas W., Searle's Hill		16,300.	
Bartlett, Dorothy M., E&S Rte. 4 & Old Rte. 4		4,850.	
Bartlett, Dorothy M., S/S Franklin Rd.	32,500.	9,650.	
Bartlett, Edna, E/S No. Water St.		7,100.	
Bartz, Charles K. & Debra L., E/S Rte. 127 & E/S Battle St.	3,500.	19,700	
Bartz, Lorna, W/S Rte. 127	4,300.	6,850.	7,250.
Bartz, Robert K. & Isabel F., E/S Rte. 4	10,800.	10,050.	
Basher, Toni Lynn, W/S Old College Rd.		1,500.	
Bassett, Arleigh S. & Esther D., Tucker Pond	22,250.	8,350.	
Batchelder, Morrison J., W/S Route 127	43,650.	9,050.	
Batchelor, William H., N/S Center/Shaw Hill		34,200.	
Beaudoin, Rene W. & Alice R., W/S Rte. 4	2,000.00	9,600.	
Beaudoin, Rene W. & Alice R., S/S Franklin Rd.	54,800.	11,500.	
Beauly, George & Evelyn, N/S Rte. 127	67,700.	40,450.	
Beaupre, Joyce C. & William J., Crnr. Raccoon Hl. & New		4,800.	
Beck, Jerome R. & Carolynne M., N/S Old College Rd.	28,450.	8,450.	

	Building Value	Land Value	Mobile Home Value
Beckford, Richard E., Off W. Salisbury Rd.	24,550.	6,700.	
Belliveau, Richard S., E/S Rte. 4	33,600.	9,300.	
Benedict, Maxwell, E/S Mutton Rd.		1,150.	
Benedict, Russell V. & Ruth B., S/S Franklin Rd.	1,850.	3,050.	
Benedict, Russell V. & Ruth B., South Rd.	84,100.	13,700.	
Benedict Stephen P., W/S Rte. 4	7,650.	4,000.	
Bennett, Everett A. & Leola Mae, N/S Warner & Hensmith	28,350.	20,250.	
Bentley, Darrell D. & Barbara M., W/S W. Salisbury Rd.,	26,100.	10,650.	
Bernier, Floyd K., N/S Franklin Rd.		21,250.	
Berwick, Kenneth G., N/S Old Center Rd.		1,600.	
Berwick, Kenneth G., S/S Old Center Rd.		17,600.	
Bickford, Marie A., E/S Rte. 4	23,150.	31,750.	
Birch Tree Assoc., Inc., E/S New Road Lot 8		4,150.	
Black, Norman R. & Jean M., Crnr. Rtes. 4 & 127	40,100.	11,000.	
Bluefield, Mark, E/S Rte. 127	35,400.	9,650.	
Boda, Brenda, Sanborn's Clearing	40,050.	10,050.	
Bollengier, Rene M. & Carole A., W/S Old Rte. 4	33,250.	12,000.	
Bonaiuto, Paul, S/S Franklin Rd.		5,350.	
Borden, David A. & Nancy H., W/S Mill Rd.	4,050.	33,000.	
Bourbeau, Robert D., W/S Raccoon Hill Rd.	65,600.	20,550.	
Bourbeau, Robert D., E/S Raccoon Hill Rd.		15,100.	
Boutin, Richard & Ann, W/S Hensmith Rd.		7,050.	
Bowne, Edwin F. & Beverly R., E/S Rte. 4	27,700.	9,800.	
Bowne, Lawrence C. & Agnes M.	2,050.	9,600.	8,450.
Bowne, Lindon L. & Louise J., E/S Rte. 4	29,650.	7,000.	
Bowne, Melvin E. & Carol A., E/S Bog Rd.	23,600.	11,600.	
Bradbrook, Alice, Heirs of, S/S New Rd.	4,900.	11,650.	
Brannigan, Donald C., Open Lnd., Woodlnd 2/10		400.	
Brannigan, Donald C., Woodland Estates #1		6,350.	
Brannigan, Donald C., E/S Brookside Dr., Lt. 11		5,500.	
Brennan, Francis J. & Barbara, Tucker Pond	9,300.	6,950.	
Brennick, Charles J., E/S Rte. 127	8,100.	10,350.	
Britton, Albert J. & Elinor S., N/S Franklin Rd.	71,700.	6,900.	
Broas, Michael T. & Olivia A., W/S Rte. 4		4,100.	
Brockstedt, Claribel N., Off W/S W. Salisbury Rd.		4,500.	
Brower, Howard S., NE/S Rte. 4 & S/S Rte. 127		29,200.	
Brown, Richard & Martha, N/S New Rd.		20,800.	
Brundrett, Paul E. & Sue, E/S Mill Rd.	39,800.	10,950.	
Bruzzese, Vincent, W/S Mill Rd.		27,800.	
Burgess, Dennis & Bonnie J., W/S Rte. 127		16,500.	
Burgess, Donald E. & Geraldine A., E/S Rte. 4		13,950.	
Burgess, Donald E. & Geraldine A., W/S Rte. 4	29,000.00	7,750.	
Burney, Henry R. & Ruth H., W/S Fellows Rd.		1,950.	
Buswell, Guy A. & Aurelia, NE/S Roby Rd.		1,200.	
The Cabot New Hampshire, N/E Corner of Town		15,750.	
The Cabot New Hampshire, Off E/S Heath Highway		19,700.	
The Cabot New Hampshire, Off S/S Old Center Rd.		32,800.	
The Cabot New Hampshire		27,550.	
The Cabot New Hampshire, N/S South Range Rd.		7,500.	
Cadorette, Louis J. & Jean, E/S Whittemore Rd.	27,100.	19,800.	
Call, Clara B. & Robert L., S/S Franklin Rd.	16,400.	18,150.	
Call, Lawrence R. & Cynthia A., S/S Franklin Rd.	41,100.	13,400.	
Cameron, William B. & Susan H., SE/S North Rd.		22,350.	9,850.
Campbell, Douglas & Mary M., S/S Rte. 127	66,550.	19,750.	
Campbell, Douglas & Mary M., N/S Rte. 127		24,650.	
Cangiano, Leon & Eleanor E., Bradley Brk. at Andover		15,000.	
Cappuccio, Jeremiah J., Off S/S Old Cntr. Rd.		9,000.	
Cappuccio, Jeremiah J., N/S Old Cntr. Rd.		23,650.	
Carlson, Timothy G., S/S Rte. 4		5,900.	

	Building Value	Land Value	Mobile Home Value
Carlson, William H. & Patricia I., S/S Rte. 4		5,600.	
Casey, Frances A., N/S Cross Rd.	36,650.	10,250.	
Casey, Frances A., S/S Cross Rd.		350.	
Casey, Frances A., N/S Bay Rd.		300.	
Casey, James, Sr., N/S Franklin Rd.	2,050.	14,850.	
Casey, Timothy & Margaret, N/S Cross Rd.	39,200.	7,050.	
Catsouphes, Corvis Steven, E & S/S New Rd.		24,400.	
Chamberlin, David C. & Joy S., Betw. Mill Rd. & River	4,600.	1,750.	
Chamberlin, David C. & Joy S., S & E/S Mill Rd.	31,850.	23,050.	
Chamberlin, David C. & Joy S., Betw. Mill Rd. & River		2,100.	
Chandler, James E. & Sheila A., SW/S Gerrish Rd.	6,750.	26,250.	
Chandler, James E. & Sheila A., W/S Gerrish Rd.	34,950.	10,500.	
Chandler, Richard L. & Cathy A., Mill Rd. at Scribner's	38,100.	11,500.	
Chestnut, Peter E. & Susan M., E/S Raccoon Hill Rd.	53,700.	15,600.	
Chestnut, Peter E. & Susan M., W/S Raccoon Hill Rd.		4,250.	
Chestnut, Peter E. & Susan M., W/S Raccoon Hill Rd.	100.	6,850.	
Cilley, George A. & Marjorie P., W/S Mill Rd., Scribner's		8,450.	
Clark, Bruce A. & Susan J., E/S Rte. 4	25,200.	10,350.	
Clark, Charles R., Tucker Pond	12,350.	5,900.	
Clark, Henry & Stella, E/S Rte. 4	8,800.	9,700.	
Cleveland, Craig W. & Lynn S., W/S Brookside Dr. 37	33,350.	10,800.	
Cleveland, Craig W. & Lynn S., 1/10 int. in Common Lot		200.	
Cloues, William J. II & Beryl M., Tucker Pond	19,800.	14,250.	
Clukay, David D. & Gail P., W/S Rte. 4 & Hensmith	61,450.	24,400.	
Colby, Frank C.	18,450.	13,500.	
Collins, Eva, Estate of, Off Kearsarge Mt. Rd.		14,200.	
Collins, Ronald M. & Diedre N., E/S Rte. 127	8,500.	9,100.	
Coluccino, Anthony & Jeanette, E/S W. Salisbury Rd.	300.	11,650.	
Concord Electric Co. – Other Value 121,550.			
Conner, Royce H. & Lorna, N/S New Rd.	2,000.	10,950.	
Connors, David L. & Barbara M., Off Kearsarge Mt. Rd.	27,100.	48,600.	
Cornwell, Ralph, Off S/S Franklin Rd.		1,800.	
Cornwell, Ralph & Eleanor, W/S Rte. 4 E/S Rabbit	4,200.	32,200.	
Cornwell, William, Estate of, W/S Whittemore Rd.	4,550.	6,750.	7,850.
Cote, Raymond P. & Charlotte, W/S Hensmith Rd.	39,900.	10,200.	
Courser, Fred W., Jr., Off E/S Rte. 127		3,400.	
Courser, Fred W., Jr., E/S Tucker Pond		25,500.	
Courser, Fred W., Jr., W/S Couchtown Rd.		5,300.	
Courser, Gerald & Judith, Tucker Pond		9,950.	
Courser, Timothy A., Tucker Pond		8,950.	
Cravens, Ronald L. & Rosemarie A., W/S Gerrish Rd.,	42,200.	22,700.	
Creed, Fred N., Jr. & Catherine F., Kearsarge Mt. Rd.	12,250.	19,550.	
Cressy, Richard W., Jr., Tucker Pond	13,950.	4,550.	
Crisp, Raymond F. & Barbara, Tucker Pond	27,300.	7,500.	
Cronin, Daniel J. & Elizabeth A., W/S Couchtown Rd.	38,500.	9,750.	
Crooks, Calvin & Virginia, Off N/S Warner Rd.		23,900.	
Cross, Paul A. & Kallock, David H., E/S Mill Rd.		18,300.	
Cross, Paul A. & Kallock, David H., W/S Mill Rd.	10,050.	18,650.	
Currier, Jane, S/S Franklin Rd.	42,700.	19,050.	
Currier, John, Estate of, Off E/S Hensmith Rd.		12,000.	
Cutter, Arthur E. & Frank M., Scribners Corner	3,250.	34,550.	
Cutter, Arthur E. & Frank M., Scribners Corner		450.	
Cutting, Larry R. & Ana M., E/S New Rd.		4,150.	
Dalphond Bros. Inc., Wilder Pond		92,000.	
Darling, Dana, Tucker Pond	10,200.	13,250.	
Davis, Frank, W/S Route 127		5,050.	
David, Frank, Off W/S Route 127		9,750.	
David, Frank, W/S Route 127	1,100.	8,450.	
Davis, John A. & Carol A., W/S Route 127	29,200.	13,750.	

	Building Value	Land Value	Mobile Home Value
Deharo, Newton E. & Rollande R., E/S Hensmith Rd.		7,150.	
Deharo, Newton E. & Rollande R., NE/S Center Rd.	53,400.	11,750.	
Deharo, Newton E. & Rollande R., W/S Rte. 4 & Hensmith		10,000.	
Deharo, Newton & Rollande R., N/S Center Rd.		5,650.	
Demeo, Raymond Albert & Frank, N/S Center Rd.		21,400.	
Denoncourt, Edward J. & Linda A., W/S Brookside Dr. 30	37,000.	11,500.	
Denoncourt, Philip J. & Nancy R., E/S Rte. 127	70,500.	17,500.	
Dorsey, Peter & Rebecca, N/S Blackwater River	12,250.	34,700.	
Dorsey, William R.	29,550.	7,500.	
Downes, Roy C. & Kathleen K., S/S Center Rd.	1,800.	11,050.	
Downes, Roy C. & Kathleen K., N/S Center Rd.	43,000.	30,200.	
Downing, George P. & Durinda R., E/S Hensmith Rd.	32,150.	9,000.	
Downing, Jeffery & Donna, S/S Route 4		8,400.	8,850.
Dragon, Albert & Leona M., Tucker Pond	4,400.	8,900.	
Drown, Richard W. & Helen, S/S Warner Rd.		20,750.	
Drown, Robert F., Sr. & Helen S., N/S Warner Rd.		47,100.	
Dubois, Donald, E/S Rte. 127		11,050.	
Dufault, John A. & Barbara E., Sanborn's Clear. A-1		6,800.	
Duffy, M. Madeline, Tucker Pond	13,950.	7,100.	
Duffy, Phyllis, Estate of, W/S Rte. 4	200.	5,050.	
Dufield, David A. & Lynn M., S/S Rte. 127		9,300.	
Dukette, Robert L. & Mary J., E/S W. Salisbury Rd.	20,650.	10,800.	
Dunham, Richard M., Jr., E/S Mill Rd.	30,250.	22,050.	
Dunleavy, Stephen J. & Katherine, S/S Rte. 127	58,000.	16,350.	
Duplessis, Robert R. & Ida B., E/S Rte. 127		9,850.	
Durell, William A. & Virginia M., W/S Shaw Hill Rd.		11,600.	
Dziura, Charles S. & Josephine L., S/S Route 127	21,500.	8,250.	
Eaton, Isabelle, E/S Bay Road		15,200.	
Eaton, Isabelle, E/S Rt. 4 & E/S Bay Rd.		23,650.	
Eaton, Isabelle, W/S Bay Rd.		10,900.	
Eaton, Isabelle, Bradley Lake Rd.		64,050.	
Edmunds, Clarence K. & Nelly L., N/S Roby Rd.		3,250.	
Edmunds, Elsworth R. & Alma R., N/S Roby Rd.		3,500.	
Edmunds, Frank P. SE/S North Rd.	2,050.	6,650.	
Edmunds, Frank P., N/S Roby Rd.		3,700.	
Edmunds, Richard J. & Constance, N/S Roby Rd.		4,050.	
Edwards, Thomas F. & Claramay H., Tucker Pond	6,300.	9,550.	
Edwards, Thomas F. & Claramay H., Tucker Pond		2,000.	
Eigabroadt, Harris D. & Diane N., Tucker Pond	6,650.	15,350.	
Ellsworth, Russell & Louise E., N/S Warner Rd.		11,700.	
Emerson, Albert C. & Marjorie J., W/S Rte. 4	24,550.	11,400.	
Erickson, Lowell L., W/S Whittemore Rd.	90,700.	18,450.	
Erickson, Lowell L., E/S Whittemore Rd.,		24,600.	
Estes, Richard H., E/S Mill Rd.	7,350.	21,300.	
Everett, Eileen, S/S W. Salisbury & Cross	18,100.	12,700.	
Ewart, Alden M., Jr. & Cynthia A., E/S Rte. 127	31,000.	13,900.	
Fales, Edward C. & Hazel B., N/S Rte. 4	58,950.	9,150.	
Fanny, Paul R., Tucker Pond	27,700.	17,100.	
Fenton, Paul, Jr. & Jane H., E/S Rte. 4		6,000.	
Fenton, Robert L. & Diane E., Woodland Est. 35		5,450.	
Ferraro,Sam & Mabel M., Tucker Pond	17,950.	9,350.	
Fiske, Lloyd W. & Marguerite, E/S Rte. 4	50,250.	10,500.	
Fitts, Ernest, Heirs of, N/S Rte. 127		1,000.	
Fitts, Lloyd E., W/S Whittemore Rd.	14,350.	18,450.	
Fitts, Lloyd E., E/S Whittemore Rd.		24,460.	
Flagg, Neal R. & Lois M., Tucker Pond	6,350.	9,250.	
Fletcher, Jacquelyn, Tucker Pond	54,700.	13,850.	
Fogarty, Arvilla M., N/S Rte. 4	20,100.	6,650.	
Foley, Paul W. & Joyce R., Tucker Pond	18,000.	9,200.	

	Building Value	Land Value	Mobile Home Value
Foote, James R. & Ruth H., Tucker Pond	26,150.	8,600.	
Franklin Co-operative Bank, Cross Road	44,550.	12,300.	
Fredette, David, W/S Rte. 4	26,600.	33,000.	
Garside, Fred W., Off Couchtown Rd.	2,300.	4,100.	
Garside, Fred N. & Madeline C., Off Couchtown Rd.		3,650.	
Gilpatric, Paul & Dorothy, E/S Whittemore Rd.	25,300.	11,650.	
Glines, Clarence F. & Barbara, E/S Old Rte. 4	11,350.	11,400.	
Glover, Frank & Louise, W/S Rte. 4		5,550.	
Goddard, Charles R. & Roberta L., Off Old Fellows Rd.		1,500.	
Goddard, Robert G. & Laura C., Off Old Fellows Rd.	2,000.	1,500.	
Gokey, David P. & Kathleen B., Tucker Pond	20,700.	6,150.	
Goss, Stuart A. & Shirley A., Crnr. Rtes. 4 & 127	71,150.	9,200.	
Gossler, Florence, Tucker Pond	21,250.	27,950.	
Govoni, James R., W/S Rte. 4		9,450.	
Graves, Elizabeth S., W/S Rte. 4	11,450.	8,300.	
Grendell, Wilfred V. & Ellen L., E/S Rte. 4	30,100.	11,800.	
Grindle, Gary L. & Debbie A., N/S Range Rd.	100.	6,600.	3,500.
Guaraldi, George L., E/S Mutton & Water St.		49,700.	
Haber, Edgar & Carol A., S/S Rte. 127	66,900.	43,900.	
Haber, Edgar & Carol A., N/S Rte. 127		10,850.	
Haight, Charles W., Jr., & Evelyn G., W/S Rte. 4	39,200.	11,200.	
Hanna, James D. & Glenda B., N/S Oak Hill Rd.	33,400.	9,900.	
Hanson, Brian P. & Carolyn A., S/S Rte. 127	21,450.	6,600.	
Hanson, Lawrence & Eileen, E/S Rte. 4	6,600.	28,150.	5,950.
Hanson, Stephen & Patricia, Sanborn's Clear. A2 & A3		9,600.	
Hardiman, Nora M., Tucker Pond	6,700.	6,850.	
Harmon, Robert L., Jr. & Linda J., W/S Hensmith Rd.	47,000.	10,450.	
Harper, Andrew B. & Thomas L., Mill Bk. & Wilder		365,150.	
Harriman, James L, Tucker Pond	15,850.	10,200.	
Harris, Gladys Hatch, E/S Bay Rd.		10,500.	
Harris, Gladys H. & William C., S/S Old College Rd.	1,200.	60,600.	
Hattan, Richard F. & Mary C., NE/S Rte. 4	72,650.	42,200.	
Hawes, Russell B., SW/S Raccoon Hill		17,900.	
Hawes, Russell B., SW/S Raccoon Hill		26,300.	
Hawes, Russell B. & Constance C., NE/S Raccoon Hill	57,900.	15,600.	
Head, Christopher H. & Ione D., W/S Rte. 4	139,500.	22,000.	
Heath, Harry W. & Lorraine, Off N/S Center Rd.		9,300.	
Heath, Harry W. & Lorraine, Off S/S Old Center Rd.		16,000.	
Heath, Joseph M., Jr., S/S Rte. 4	17,150.	8,100.	
Heath, Joseph M. III & Mary R., Hensmith Rd. 1	26,750.	9,000.	
Heath, Robert G. & Dona J., N/S New Rd. & SE/S Roby	17,450.	8,000.	
Heath, Robert G. & Dona J., W/S Route 4	23,400.	10,600.	
Heath, Robert G. & Dona J., Camp on Mill Brook	800.		
Heath, Peggy J., W/S Rte. 4 & Rabbit Rd.	32,600.	8,100.	
Heath, Steven D. & Dena L., W/S Rte. 127	17,200.	8,450.	
Heino, John, E/S Rte. 4	21,800.	15,250.	
Henley, Thomas B., Tucker Pond	15,100.	11,300.	
Herbert, John & Priscilla, W/S Raccoon Hill Rd.	28,450.	10,600.	
HHP, Inc., S/S South Range Rd.		26,250.	
Hill Box Co., N/S So. Range Rd.		35,450.	
Hill Box Co., So. Range Rd. & Warner		86,200.	
Hill Box Co., Land W/S Warner Rd.		4,350.	
Hiller, George & Phyllis M., N/S Mountain Rd.	28,450.	9,700.	
Hock, Edward & Marion, Tucker Pond	6,600.	10,700.	
Hodges, David A., S/S Bradley Lake Rd.		5,450.	
Hodges, David A., N/S Bradley Lake Rd.	110,100.	29,850.	
Hodges, David A. & Joanne, E/S Rte. 4	29,650.	39,350.	
Hodges, Joanne, E/S Robey Rd.		9,200.	
Hodges, Joanne, Smith's Corner		6,500.	

	Building Value	Land Value	Mobile Home Value
Hodges, William G. & Patricia, N/S Oak Hill Rd.	47,100.	10,200.	
Hoeckele, William B. & Judith M., S/S Franklin Rd.	76,750.	20,800.	
Hoffman, John S. & Patricia A., Off E/S Route 127	43,050.	10,000.	
Holmes, Harold L., Estate of, Off Rte. 127		37,800.	
Honkala, Adolf & Frederick, N/S Rte. 127		23,200.	
Hooper, Kevin C. & Deborah A., W/S Hensmith Rd.	64,050.	9,600.	
Hooper, Rodrick & Karen J., W/S Hensmith Rd.	51,550.	18,000.	
House, Robert E. & Dorothy J., Tucker Pond	24,900.	27,700.	
The Howe Family Partnership, Crnr. Rte. 4 & Hensmith		16,550.	
The Howe Family Partnership, Crnr. Rte. 4 & Hensmith	78,250.	10,000.	
Howland, Ruth, N/S Raccoon Hill Rd.	20,750.	8,950.	
Hoyt, Linda D., E/S Old Rte. 4	22,500.	8,000.	
Huffman, Hope H., S/S New Road	3,150.	4,700.	
Hughes, Daniel & Charlotte E., E/S Raccoon Hill Rd.	60,500.	11,000.	
Hunt, James A., W/S Rte. 4		4,000.	
Hurley, Paul & Mary, W/S Oak Hill Rd.	33,450.	9,900.	
Imse, Thomas P. & Fern Aileen, Couchtown Rd.		10,850.	
Ingram, Albert W. & Virginia, E/S Rte. 127	1,000.	7,400.	
Ipsen, Gudmund D. & Dorothy, Crnr. Bay & Salisbury	35,550.	8,950.	
Ipsen, Gudmund D. & Dorothy, Lot 2, Prince Sub.		3,950.	
Irving, Robert H. & Hannah K., E/S Mill Rd.	29,500.	8,200.	
Irving, Robert H. & Hannah K., E/S Mill Rd.	5,800.	19,550.	
Irving, Robert H. & Hannah K., Backland Off E/S Mill		5,000.	
Isgur, Albert J., Trustee, Bog Rd.		134,450.	
Jabour, Everett G. & George A., Off S/S Rte. 127	1,500.	11,100.	
Jamieson, William S. & Jocelyn A., W/S Rte. 4	40,700.	12,350.	
Johnson, Clinton L. & Nancy L, W/S Gerrish Rd.	38,000.	12,500.	
Johnson, Glendon E., S/S Montgomery Rd.		6,950.	
Johnson, R. Larry & Marilyn K., N/S Old Center Rd.	68,400.	32,100.	
Jones, Carolyn Y., Betw. Mill Rd. & River		1,850.	
Jones, Carolyn Y., E/S Mill Rd.	36,050.	14,050.	
Jones, Leon A. & Jennie G., S/S Rte. 127		3,650.	
Jones, Leon A. & Jennie G., N/S Rte. 127	50,000.	31,100.	
Jordan, Scott A., W/S Raccoon Hill Rd.		6,250.	
Kearsarge Telephone Co., E/S Rte. 4	21,650.	1,750.	
Kelley, Daniel & Sandra, NE/S North Rd.		4,050.	
Kelley, Robert S. & Edwina I., W/S Humphrey Rd.		100.	
Kelley, William L. & Mary R., Tucker Pond	15,250.	6,150.	
Kelner, Karl E. & Cheryl A., N/S Rte. 127	54,450.	14,650.	
Kenevel, Robert G., Off E/S Rte. 4		6,000.	
Kenney, Harold F. & Henrietta L., W/S Rte. 127		34,650.	
Kepper, Elizabeth, N/S Old Warner Rd.		15,750.	
Kepper, John C. & Elizabeth A., E/S Rte. 4	86,550.	26,200.	
Keyser, David W., S/S Raccoon Hill Rd.		37,450.	
Keyser, David W., S/S Raccoon Hill Rd.	43,250.	9,500.	
Keyser, Joseph W., S/S Raccoon Hill Rd.	36,550.	42,150.	
Kieffer, J. David & Elinor L., Tucker Pond	17,800.	7,800.	
Kimball, Grace R., Tucker Pond	8,000.	15,150.	
King, John A. & Karen R., S/S Route 127	37,700.	10,750.	
Kinne, Robert E. & Elaine M., W/S New Rd. & Raccoon	51,500.	38,050.	
Koba, John B., Tucker Pond	19,750.	8,300.	
Kolenda, Zygmunt W., Off Couchtown Rd.	14,100.	4,050.	
Kolenda, Zygmunt W. & Eileen A., W/S Couchtown Rd.		1,900.	
Kozlowsky, Henry & Elaine, E/S Rte. 127		6,150.	
Kozlowsky, Henry & Elaine, Woodland Estates		200.	
Lafferty, Edmund J., S/S Bradley Lake Rd.		11,900.	
Lake, Fredric D., Trustee, N/S Route 127	66,700.	25,700.	
Lamora, Stephen E. & Kerry A., Tucker Pond	32,150.	13,300.	
Lamora, Stephen & Kerry, E/S Warner Rd.	7,400.	5,800.	

	Building Value	Land Value	Mobile Home Value
Landry, Joseph E. & Gayle B., N/S Center Rd.	42,500.	10,250.	
Landry, Joseph E. & Gayle B., N/S Center & Shaw Hill		8,750.	
Landry, Paul E. & Arlene M., NE/S North Rd.	34,700.	14,350.	
Landry, Robert O., E/S Raccoon Hill		55,850.	
Lapage, Robert L. & Ruth M., S/S Franklin Rd.	5,500.	5,050.	
Laraia, Isabelle Rose & Arthur, N/S Franklin St.	42,050.	26,250.	
Lassonde, Omer T. & Louisa T., E/S Rabbit Rd.		25,550.	
Lavalle, James A. & Joanne J., W/S Mills Rd.		9,300.	
Lavigne, Paul P. & Thelma C., W/S Bay Road	12,700.	4,200.	
Lavoie, Michael, W/S West Salisbury Rd.		10,600.	
Lebel, Jean M., Off Bog Rd.	8,500.	3,000.	
Lemontangue, Roger N., W/S Raccoon Hill Rd.		9,700.	
Leonard, Edward F. & Loretta W., E/S Rte. 127, Plan 3173		7,950.	
Leonard, John M., Jr. & Margaret, Tucker Pond	16,250.	7,150.	
Lessard, Ernest F. & Jean M., Sanborn Clearing		6,550.	
Lewis, Rolland W. & Jeanne B., S/S Flaghole Rd.		1,350.	
Leyland, Edith W., W/S Raccoon Hill	99,300.	46,550.	
Linnane, David W. & Lola L., E/S Brookside Dr. Lt. 10	2,800.	9,450.	
Linnane, David W. & Lola L., Woodland Est.		200.00	
Loop, Taylor H., Off Kearsarge R.	1,500.	20,750.	
Loop, Taylor H., Off Kearsarge Rd.	39,500.	18,350.	
Loop, Taylor H., Off Kearsarge Rd.		1,050.	
Lovejoy, Dorothea & Norma C., E/S Rte. 4	40,350.	9,100.	
Lovejoy, John C. & Kathy B., E/S Rte. 4	41,950.	10,330.	
Lucia Timber Inc., Off W/S Gerrish Rd.		22,500.	
Lynch, Roy A. & Cheryl A., W/S Hensmith Rd.		9,750.	
McCabe, Peter A. & Lorraine R., Tucker Pond	10,550.	9,300.	
McCain, Samuel N. & Martha A., N/S Rte. 127	41,850.	13,200.	
McClanahan, Roy P. & Marie A.		7,250.	
McCorry, Francis V., Off S/S Rte. 127		4,500.	
McCusker, James J. & Patricia A., W/S W. Salisbury Rd.	60,100.	21,000.	
McCusker, James J. & Patricia A., N/S Old Center Range		15,750.	
McDermott, Michael G., W/S Cross Rd.	19,700.	7,750.	
McKensie, Clarence W. & Ellen S., Scribners Corner	31,600.	16,150.	
McKenzie, Ernest C. & Pearl C., Scribner's Corner	20,450.	10,550.	
McKenzie, Nellie May, Old Center Rd.,	9,850.	11,250.	
McKinnon, Wayne E. & Carolyn D., E/S Whittemore Rd.	44,150.	15,050.	7,600.
McLaughlin, Russell A., W/S Shaw Hill Rd.	113,300.	21,650.	
McLaughlin, Russell A., E/S Shaw Hill Rd.	12,400.	66,600.	
MacDonald, Martin, Estate of, SE/S North Rd.		13,900.	
MacDonald, Martin, Estate of, Old Cart Road		10,800.	
MacDuffie, William D., E/S Rte. 4	29,650.	11,050.	
Maddocks, Kenneth E. & Nancy B., NE/S Raccoon Hill Rd.	45,800.	11,850.	
Mahon, William J. & Elizabeth G., Tucker Pond	16,250.	9,900.	
Mailloux, Kenneth A. / Nancy F., W/S W. Salisbury Rd.	18,850.	10,900.	
Manchester, H. Elton & Joyce Y., S/S Warner Rd.		13,350.	
Mann, Bruce, et al, Off S/S Quimby Rd.		700.	
Mansell, Pauline F., Off N/S Old Center Rd.		17,350.	
Manwaring, Barbara A., E/S Rte. 4	24,350.	6,600.	
Manyan, Gladys, SW/S North Road		17,550.	
Manyan, Gladys, SW/S North Road,	41,350.	28,600.	
Manyan, Gladys, S/S Old Range Rd.		20,250.	
Martell, Paul R. & Marguerite, W/S E/S Rte. 4	23,150.	12,650.	
Martin, Claude & Jean E., E/S Old Rte. 4	18,100.	7,750.	
Martin, Richard A. & Jane L., S/S Rte. 127	36,950.	16,500.	
Martin, Thomas P. & Laurel B., W/S West Salisbury Rd.		46,950.	
Mayou, Richard B. et al, N/S Old Center Rd.	3,350.	5,700.	
Merchant, Amos J. & Anita T., W/S Whittemore Rd.	26,250.	14,950.	
Merchant, Michael J., W/S Rte. 127	7,350.	5,600.	

	Building Value	Land Value	Mobile Home Value
Merchant, Michael J.,W/S Rte. 127		4,600.	
Merkes, Peter J., S/S Bay Road	2,350.	12,850.	
Merkes, Peter J., W/S Bay Road	37,300.	15,750.	
Merkes, Peter J., W/S Raccoon Hill Rd.		6,750.	
Merkes, Peter J., Backland E/S Raccoon		6,100.	
Merrill, Clarence, NE/S North Rd.		10,000.	
Merrill, Clarence, SW/S North Rd.		21,650.	
Merrill, Francis Xavier, NE/S North Rd.	15,400.	14,050.	
Merwin, Frank J., W/S Glines Rd.	1,750.	3,850.	
Michael, Ruth L., N/S Rte. 4	13,350.	11,000.	
Miller, Ellsworth J., Sr. E/S Whittemore Rd.	28,300.	6,050.	
Miller, Sydney R. & Ruth R., S/S Warner Rd.		12,650.	
Miller, Sydney R. & Ruth R., N/S Warner Rd.	49,700.	40,750.	
Minard, James T., Sr., N/S Center Rd.	7,300.	6,700.	
Miville, Robert L., W/S Couchtown Rd.		35,500.	
Miville, Robert L., E/S Couchtown Rd.	23,800.	94,950.	
Mock, Allison P. & Gloria A., Tucker Pond	23,800.	6,300.	
Moody, Ruby L., E/S Route 4		13,700.	
Moore, Raymond J. & Beverly J., Sanborn Clearing	16,200.	12,950.	
Montuori, Angelo & Kathleen, E/S W. Salisbury Rd.		28,600.	
Morrissette, Emile A. & Doral, N/S Rte. 127	59,450.	27,100.	
Morris, Nolan R., Off N/S Warner Rd.	6,400.	17,400.	
Moynihan, Marie, Estate of, W/S Rte. 4	27,250.	20,700.	
Mulder, Jack H. & Pamala J., Humphrey Rd.	43,600.	23,500.	
Murphy, Daniel M. & Donna Lynn, S/S Range Rd.	29,900.	6,750.	
Musante, Robert J., Sr., W/S Oak Hill Rd.		6,350.	
Musante, Robert J. & Jane N., W/S Hensmith Rd.		6,350.	
Musante, Robert, Jr. & Donna E., N/S Oak Hill Rd.		5,400.	
Musante, Robert, Jr. & Donna E., N/S Oak Hill Rd.		5,500.	
Musante, Robert, Jr. & Donna, W/S Hensmith Rd.		6,400.	
Mussey, Harold C., W/S Rte. 127	15,500.	7,550.	
Neal, Harold B. & Beulah V., W/S Raccoon Hill Rd.	27,050.	18,650.	
Neal, Harold B. & Beulah V., W/S Raccoon Hill Rd.	57,250.	5,250.	
Nerbonne, Priscilla E., Tucker Pond	14,000.	9,300.	
Nerden, Philip H. & Evelyn B., N/S Rte. 4	33,600.		
Nerden, Philip H. & Evelyn B., E/S Rte. 4	27,950.	17,800.	
Nerden, Philip H. & Evelyn B., Off E/S Rte. 4		250.	
Nerden, Philip H. & Evelyn B., W/S Oak Hill Rd.		38,400.	
Nevin, John M. & Jacqueline R., Humphrey Rd.	56,600.	28,350.	
New England Power Co. – Other Value – 411,250.			
NH Electric Cooperative, Inc. – Other Value – 32,150.			
NH Humane Society, N/S Center Rd.	2,550.	18,500.	2,250.
Nichols, Henry, W/S Rte. 4		2,700.	
Nichols, Robert H., S/S Franklin Rd.		2,400.	
Nickerson, Estelle I., E/S Rte. 4	14,300.	7,650.	
Nickerson, Robert John, E/S Rte. 4		3,400.	
Nixon, Donald J. & Joyce E., N/S Rte.	40,300.	14,500.	
Nixon, Donald J. & Joyce B., N/S Rte. 4	550.		7,700.
Noelte, Mildred, N/S Rte. 4	82,850.	14,200.	
Noelte, Mildred, E/S Rte. 4		3,600.	
Norman, Herbert R. & Joyce W., W/S Raccoon Hill Rd.		6,150.	
Norton, Norman A. & Jeannette, Wilder Pond		42,800.	
Notardonato, Vivian, E/S Rte. 127		9,300.	
O'Halloran, Gerrard V., Tucker Pond	28,650.	17,650.	
Olanoff, Andrew G. & Leslie S., W/S Raccoon Hill Rd.	48,800.	14,700.	
O'Neill, Joseph J., W/S Whittemore Rd.	1,550.	8,250.	7,350.
Osborne, Gordon F. & Ellen Y., S/S Flaghole Rd.		36,700.	
Palmer, Mary Jane, Tucker Pond	8,950.	4,550.	
Panish, Richard W/S Gerrish Rd.		6,450.	

	Building Value	Land Value	Mobile Home Value
Parks, Dana, Jr. & Gladys, R., S/S Rte. 4	10,500.	13,050.	
Parmenter, Robert D., Tucker Pond	23,700.	11,600.	
Parmenter, Robert D., Tucker Pond		2,450.	
Parry, Dale D., W/S Rte. 4	39,450.	20,950.	
Parry, Dale D., W/S Rte. 4		5,550.	
Partridge, Alvin H. & Mildred, E/S Whittemore Rd.	24,650.	7,650.	
Partridge, Lawrence W., Heirs of, S/S Rte. 127	5,050.	17,150.	
Patten, Clement A. & Genevieve G., E/S Mutton Rd.	7,100.	8,550.	
Patten, Dennis H. & Urbina M., E/S Rte. 4	1,750.	9,250.	7,050.
Peach, Melvin D. & Anne M., W/S Whittemore Rd.	32,850.	12,500.	
Peeck, Clinton M., & Virginia R., Woodland Est., Lot 8		4,750.	
Pelletier, Eugene J. Jr., W/S Shaw Hill Rd.		25,200.	
Pelletier, Eugene J. Jr., W/S W. Salisbury Rd.		450.	
Pelletier, Eugene J. Jr., W/S Raccoon Hill Rd.		14,850.	
Pelletier, Eugene J. Jr., E/S Raccoon Hill Rd.	38,100.	38,150.	
Pelletier, Eugene J. Jr. & Stacia, W/S W. Salisbury Rd.	5,450.	2,000.	
Peterson, Anna M., SE/S North Rd.		11,050.	
Peterson, Anna M. NE/S North Rd.	77,350.	27,300.	
Peterson, Doris Temple, Tucker Pond	18,300.	7,650.	
Phillips, John & Mary W., N/S W. Salisbury Rd.		27,850.	
Phillips, John & Mary W., N/S W. Salisbury Rd.	67,450.	18,900.	
Phillips, Virgel E. & Rose E., Tucker Pond	14,050.	7,500.	
Piecuch, Mesonika, W/S Hensmith Rd.	29,050.	14,500.	
Piroso, James V. & Helen May, Tucker Pond, Shore Ft.	29,600.	7,800.	
Plourde, Irene A., W/S Rte. 4	4,700.	7,900.	12,350.
Polewarczyk, Paul & Michelle, N/S New Road		11,500.	
Polley, Dorothy W., Tucker Pond	30,050.	19,600.	
Polley, Dorothy W., W/S Warner Rd.,		24,850.	
Pond Associates, Inc., E/S Warner Rd.	100.	5,200.	
Pond Associates, Inc., E/S Warner Rd.		52,600.	
Porter, John H. & Roberta J., E/S Mutton Rd.	45,400.	9,450.	
Powell, Vernard H., Jr. & Adele E., S/S Range Rd.		8,250.	
Pratt, Daniel C., N/S Blackwater River	2,200.	2,500.	
Prentice, Esther L., NE/S North Rd.	21,750.	9,450.	
Prest, Alan P. L., Jr., Duck Pond	32,250.	44,750.	
Preston, John G., N/S W. Salisbury Rd.		11,000.	
Preston, John G., N/S W. Salisbury Rd.		18,250.	
Preston, Steven G. & Judith C., N/S N. Salisbury Rd.	51,600.	16,650.	
Prince, Ida J., Miss, S/S Rte. 127 & Mutton	62,600.	59,150.	
Prince, Ray H., S/S Bay Rd.	30,550.	8,250.	
Prince, Ray H., Jr., W/S W. Salisbury Rd.	1,400.	9,250.	
Prince, Ray H., Jr., E/S W. Salisbury Rd.	6,400.	6,000.	
Prince, Ray H., E/S W. Salisbury Rd.	100.		1,850.
Prince, Ray H., Jr., Old Range Rd.		1,050.	
Prince, Ray H., Jr., N/S Bay Rd.	4,200.	4,100.	
Prince, Ray H., Jr., Salisbury to Scribners		11,100.	
Prince, Ray H., Jr., & Charlotte M., E/S Mill Rd.		14,000.	
Public Service Company – Other Value – 48,330			
Purington, Donald E. & Phyllis V., E/S Mutton Rd.	16,700.	6,500.	
Purington, Donald E. & Phyllis V., Crnr. Hensmith Rd.		8,150.	
Rapalyea, David & Dora, N/S Franklin Rd.	38,700.	16,300.	
Raymond, Ida N., E/S Old Rte. 4	7,650.	8,550.	
Rayno, Charles E. & Andrew J., E/S Smith Rd.		25,850.	
Rayno, Michael P. & Kathy L., Whittemore Rd. & Rte. 4	29,900.	9,850.	
Ready, Patricia A., Woodland Est., Lot 9	31,050.	9,350.	
Ready, Patricia A., Woodland Est. Comlt.		200.	
Reagan, Lawrence F. & Delma H., Crnr. W. Salisbury-Rte. 4	45,700.	31,350.	
Reiner, Elliot R., Off W/S Mountain Rd.		104,300.	
Richards, William B., Jr. & Mary H., S/S Mountain Rd.	28,300.	17,300.	

	Building Value	Land Value	Mobile Home Value
Richardson, Frederick J., N/S Rte. 127	51,750.	25,250.	
Richardson, Philip M. & Brenda M., S/S Franklin Rd.	7,600.	11,950.	
Ritchie, Mary, W/S Miles Rd.	43,850.	8,100.	
Ritchie, Mary, E/S Mills Rd.		2,450.	
Robbins, Raymond M. & Lucille J., N/S Oak Hill Rd.	17,600.	20,650.	
Robbins, Raymond M. & Lucille J., W/S Raccoon Hill Rd.	33,150.	54,900.	
Robbins, Raymond M. & Lucille J., NE/S Oak Hill Rd.		7,150.	
Rodgers, Robert M. & Nancy B., W/S W. Salisbury Rd.		4,350.	
Rodgers, Robert M. & Nancy B., W/S W. Salisbury Rd.	14,550.	9,700.	
Rondeau, Donald T. & Ida-Mae, E/S Water St.		4,550.	
Rondeau, Ronald E. & Elaine M., S/S Rte. 4	27,500.	9,900.	
Ross, Thomas B. & Andrea S., NE/S North Rd.	46,950.	15,500.	
Roy, Roland A. & Gertrude E., S/S Flaghole Rd.		9,550.	
Rudolph, Hermann & Maria, E/S Oak Hill Rd.		17,050.	
Ryan, Arthur J. & Idella M., Rte. 127 & Fellows Rd.	400.	7,950.	8,150.
Salber, Lee D. & Iris J., S/S Flaghole Rd.		3,400.	
Samodai, Steve J. & Deborah L., N/S Center Rd.	44,750.	8,200.	
Sanborn Albert L. & Barbara E., W/S Rte. 4 & S/S Mills	2,300.	25,150.	
Sanborn, Barry R. & Joanne, Mountain Rd./Beech Hill	34,050.	7,150.	
Sanborn, Dorothy, N/S Water St.	12,700.	37,400.	
Sanborn, Dorothy, W/S Rte. 4 & E/S Rabbit		250.	
Sanborn, Dorothy, Rte. 4 & Old Rte. 4		2,650.	
Sanborn, Eugene W. & Elsie M., E/S Rte. 4	19,100.	7,300.	
Sanborn, Barbara & Weidman, Hugh, Off Center Range Rd.		12,000.	
Sanborn, Roger & Dorothy, N/S Water St.	30,300.	14,250.	
Sanborn, Shirley B., W/S Rte. 4	4,300.	3,950.	
Sanborn, Shirley B., E/S Rte. 4		18,150.	
Sanders, Estelle T., E/S Rte. 4		2,800.	
Sargent, John W., N/S South Range Rd.		6,750.	
Sargent, Kenneth J. & Sue Ann, W/S Hensmith Rd.	43,800.	11,200.	
Sawyer, Edward N., S/S Warner Rd.		22,750.	
Sawyer, Edward N., S/S Warner Rd.	11,750.	3,500.	
Sawyer, Edward & Beverly, N/S Warner Rd.	24,250.	26,350.	
Sawyer, Edward N. & Beverly B., Off N/S Warner Rd.		3,050.	
Sawyer, Edward & Mary, Warner Rd. & Rte. 127		5,950.	
Sawyer, Edward & Mary, S/S Warner Rd.	60,400.	60,500.	
Sawyer, Edward & Mary, N/S Warner Rd.		8,300.	
Sawyer, Edward & Mary, W/S Old Road		16,300.	
Sawyer, Edward & Mary, N/S Old Center Rd.		26,250.	
Sawyer, Edward & Mary, N/S Warner Rd.	1,600.00	23,400.	
Sawyer, Edward & Mary, S/S Warner Rd.		15,350.	
Sawyer, Gary K. & Susan J., E/S Rte. 127		6,900.	
Sawyer, Harry, Heirs of, Off S/S Rte. 127		10,600.	
Scaduto, Carol, Mountain Rd.		11,250.	
Schaefer, Arthur J., Sr. & Leah W., E/S Rte. 4	35,050.	13,250.	
Schaefer, Arthur J., Jr., W/S W. Salisbury Rd.		20,100.	
Schaefer, Arthur J., Jr., W/S Rte. 4	27,400.	40,350.	
Schaefer, Arthur J., Jr., W/S Water St.	2,950.	6,600.	
Schaefer, Arthur J., Jr., Off W/S Rte. 4		1,900.	
Schaefer, Arthur J., Jr., W/S Rte. 4		9,800.	5,100.
Scott, Walter L., Jr., W/S Rte. 4		4,450.	
Scott, Walter L., Sr., W/S Rte. 4	6,300.	9,500.	
Sewade, Herbert A., Jr. & Alice, W/S Hensmith Rd.		6,850.	
Shaw, Bernard F. & Marjorie S., NE/S North Rd.	5,800.	33,750.	
Shaw, Bernard F. & Marjorie S., SW/S North Rd.	86,700.	40,350.	
Shaw, Bernard F. & Marjorie S., SW/S North Rd.	29,750.	8,400.	
Shaw, Bernard F. & Marjorie S., SW/S North Rd.	7,550.	34,650.	
Shaw, David F., NE/S North Rd.	40,500.	8,000.	
Shaw, Eugene B. & Jacalyn M., S/W North Rd., Shaw Subd.	38,550.	9,950.	

	Building Value	Land Value	Mobile Home Value
Shaw, Frederick C. & Edwina C., NE/S North Rd.	38,800.	44,950.	
Shaw, Harley C. & Marjorie M., NE/S North Rd.	1,200.	51,450.	
Shaw, Harley C. & Marjorie M., SW/S North Rd.		28,500.	
Shaw, Harley C. & Marjorie M., SW/S North Rd.	58,550.	44,750.	
Shaw, Orvie M., NE/S North Rd.		13,700.	
Shaw, Orvie M., Off S/S W. Salisbury		250.	
Shaw, Orvie M. & Agnes M., NE/S North Rd.	36,685.	17,500.	
Shaw, Paul S., Off E/S Glines Rd.		1,200.	
Shaw, Paul S. & Rachel C., S/S Bay Rd.	17,500.	21,000.	
Shaw, Paul S. & Rachel C., N/S Bay Rd.		2,050.	
Shaw, Paul S. & Rachel C., N/S Bay Rd.		850.	
Shaw, Paul S. & Rachel C., W/S W. Salisbury Rd.		16,750.	
Shaw, Paul S. & Rachel C., Bradley Lake Rd.		1,900.	
Shaw, Richard Errol & Dorothy L., E/S North Rd.	36,350.	8,500.	
Sheehan, William E., Heirs of, Tucker Pond	9,800.	17,400.	
Shepard, Janice, E/S Rte. 127		9,600.	
Sheridan, Phillip E. & Donna E., E/S Raccoon Hill Rd.		6,250.	
Sibley, Richard G. & Doris E., Tucker Pond	15,700.	18,500.	
Silver, Gerald A. & Gloria B., N/S Rte. 4	26,500.	10,750.	
Silver, Lawrence & Fannie K., Off Rte. 4		5,650.	
Silver, Lawrence & Fannie K., Off W/S Rte. 4		1,150.	
Singer, Jerome R., E/S Wilder Pond		16,900.	
Smith, Henry H. & Anne G., W/S W. Salisbury Rd.	96,700.	62,850.	
Smith, Frazier J., Off Mountain Rd.		17,050.	
Smith, Leo A., N/S Franklin Rd.	25,450.	15,700.	
Smith, Richard A. & Katherine R., Tucker Pond	17,400.	9,500.	
Spain, Doris H. & Francis B., E/S Old Rte. 4 & Bog Rd.	38,250.	9,400.	
Stahl, John J., Jr. & Mildred G., E/S Rte. 4 & Oak Hill	105,450.	16,750.	
Stapleberg, Harold & Cecil, Searles Hill Rd.	4,850.	4,400.	
Stapleton, Terence P., Sanborn's Clearing	44,850.	11,400.	
Stearns, Thornton & Phyllis, N/S Blackwater River	1,350.	34,450.	
Stepanik, Joseph & Stephen, S/S Glines Rd.	1,000.	2,000.	
Stephen, George P. & Emily A., Tucker Pond	11,000.	7,100.	
Stewart, Melvin R. & Regina M., W/S Whittemore Rd.	44,800.	9,900.	
Stone, Lloyd H., Jr., Mill Brook		8,700.	
Suk, Gerald, Tucker Pond	21,050.	5,400.	
Sutton, Thomas J. & Judith A., Punch Brook & New Road		20,300.	
Swenson, Eric A., & Marion E.	41,650.	10,500.	
Swett, Rose B. & W/S Gerrish Road	23,400.	10,200.	
Symington, Bruce S. & Nancy J., Woodland Est.	52,700.	9,500.	
Symington, Bruce S. & Nancy J., Woodland Est.		200.	
Tanner, Alvin E. & Marilyn M., NE/S Raccoon Hill Rd.	42,200.	17,800.	
Taylor, Beverly, Glines Road	1,750.	3,850.	
Taylor, Charles C., W/S Rte. 4	31,700.	8,900.	
Taylor, Harry, Heirs of, W/S Mutton Rd.,	20,950.	6,750.	
Taylor, Weymouth, E/S Mutton Rd.	650.	8,950.	
Taylor, Weymouth, Off Old Center Rd.		9,000.	
Taylor, Weymouth R., E/S Mutton Rd.	15,700.	9,500.	
Terlemezian, Aram C. & Elizabeth, W/S Rte. 4		5,800.	
Terlemezian, Aram C. & Elizabeth, E/S Rte. 4	1,000.	24,900.	
Terlemezian, Aram C. & Elizabeth, E/S Rte. 4 & S/S Ctr. Rd.		21,600.	
Terlemezian, Aram C. & Elizabeth, Off S/S Old Center Rd.		2,200.	
Thibodeau, David L., Jr., E/S Rte. 4	5,200.	13,000.	
Thompson, Gordon D. & Dorothy A., W/S W. Salisbury Rd.	8,550.	5,700.	
Tilton, Ralph E., Sr. & Arlene E., S/S Rte. 127		21,800.	
Tolman, Prescott G., N/S Franklin Rd.		21,250.	
Towle, Lawrence E., E/S Rte. 127		9,250.	
Twombly, Raymond E. & Raylene C., N/S Center Rd.	58,200.	22,250.	
Twombly, Raymond E. & Raylene C., S/S Center Rd.	200.	60,800.	

	Building Value	Land Value	Mobile Home Value
Twombly, Raymond E. & Raylene C., Center South Range Rd.		100.	
Uhrin, Gregory & Lisa, Sanborn Clearing	30,150.	8,900.	
Underhill, Lola, S/S Franklin Rd.	13,550.	9,800.	
Underhill, Lola, Off Franklin Rd.,		1,250.	
Underhill, Robert E., Jr. & Lynda, S/S Rte. 4	22,650.	8,550.	
Underhill, William T. & Heiline, W/S Rte. 127	1,400.	12,450.	6,300.
Veinotte, Ernest E. & Linda M., Tucker Pond		2,250.	
Viard, Kenneth F. & Marcia W., E/S W. Salisbury Rd.	47,250.	32,000.	
Vinal, Richard D. & Bernice, E/S Rte. 4		18,600.	
Warren, Michael A., S/S Rte. 127		5,850.	
Warren, Michael A., S/S Rte. 127	2,500.	10,200.	
Warren, Timothy J., N/S Franklin Rd.	26,250.	7,500.	
Waters, Dora O. & Edna B., Rte. 4		6,500.	3,600.
Waters, George F. & Rosa, Rte. 127	50.	7,950.	1,300.
Waters, Harry & Leona, E/S Rte. 127	17,700.	10,200.	
Waters, Hurland G., W/S Rte. 127	2,650.	9,250.	
Werner, Donald C., E/S New Rd.		4,450.	
Werner, Donald C., E/S New Rd.		8,100.	
Werner, Donald C., E/S New Rd.		4,100.	
Werner, Donald C., E/S New Rd.		4,150.	
Werner, Donald C., E/S New Rd.		4,100.	
Werner, Donald C., E/S New Rd.,		4,150.	
Werner, Donald C., E/S New Rd.		4,200.	
Werner, Donald C., E/S New Rd.		4,100.	
Werner, Donald C., E/S New Rd.		4,200.	
Wescott, William C., N/S Rte. 127	43,400.	10,200.	
Westlake, Craig L., E/S Mill Rd.	24,250.	10,300.	
Weyant, Donald & Olive L., S/S Flaghole Rd.	26,650.	10,900.	
Wheeler, Stanley L. & Barbara, W/S Rte. 127	16,850.	5,750.	
Whipple, Ruth D., E/S Rte. 4	20,350.	11,900.	
Whittier, Nelson E. & Bruce H., W/S Mill Rd. & Old Ctr.		53,800.	
Whittier, Nelson E. & Bruce H., N/S Old Center Rd.		9,700.	
Whitworth, Foster P., III, S/S Searles Hill	37,550.		
William, William & Elizabeth, S/S Old Center Rd.		11,800.	
Winch, Donald A. & Miyoko, E/S Rte. 127		7,600.	
Worcester, Thomas G. & Suzanne M., At Mill Brk. & Warner	800.	8,700.	
Wunderlich George F., E/S Mill Rd.	10,750.	18,250.	
Young, Gary, Wilder Pond	1,000.		
Young, Samuel E. & Joan L., S/S Center Rd.	3,800.	7,400.	13,100.
Zampino, Joseph Anthony Jr.	34,150.	8,050.	
Merrimack Valley, Salisbury Elementary	103,400.	19,150.	
N.H., State of, S/S Franklin Rd.		105,800.	
N.H., State of, Kearsarge Mountain		72,200.	
Salisbury Congregational Church	177,950.	6,150.	
Salisbury Historical Society, S/S Franklin Rd. & Rte. 4	28,000.	3,500.	
Salisbury Historical Society, Heights	79,800.	2,450.	
Salisbury, Town of, Fellows Cemetery		2,850.	
Town of Salisbury, E/S Rte. 4, Jct. Old Rte. 4		200.	
Salisbury, Town of, Heights	106,550.	11,700.	
Salisbury, Town of, Fire Station	22,900.	8,850.	
Town of Salisbury, Raccoon Hill		2,650.	
Salisbury, Town of, Mill Cemetery		3,100.	
Salisbury, Town of, NE/S North Rd.	5,100.		
U.S. Government, Blackwater Reservoir		686,050.	

GRAND TOTALS

Total Building Value	$11,550,525.
Total Land Value	$11,067,060.
Total Mobile Home Value	$149,100.
Total Other Value	$613,250.

BUILDING INSPECTOR'S REPORT

During calendar year 1982, 20 building permits were granted. Broken down into categories, they are as follows:

Dwellings	5
Mobile Homes	1
Garages, Barns or Utility Buildings	6
Additions	5
Remodeling	2
Temporary Camping	1

In the past seventeen months, as building inspector, I have found people to be confused or uninformed about the zoning and building regulations of the Town of Salisbury. One common instance of confusion is the section of the building regulations which says:

> "Normal repairs and maintenance shall not require a building permit. Alterations with a value of less than $1,000.00 shall not require a building permit."

There are exceptions and further definitions to this section of the building regulations. Normal repairs and maintenance do not include:

. . . the cutting away of any wall, partition or portion thereof, the removal or cutting of any structural beam or bearing support, or the removal or change of any required means of egress, or replacement of parts of a structure affecting the exit requirements; nor shall ordinary repairs include addition to, alteration of, replacement or relocation of any standpipe, water supply, sewer, drainage, drain leader, gas, soil, waste, vent or similar piping, electric wiring or mechanical or other work affecting public health or general safety.

Value, refers to the increase in value to the entire property as a result of the rapairs or maintenance, not to the actual cost of those repairs. Repairs or maintenance that may cost a minimal amount can and often do add more than $1,000.00 to the value of the property.

My goals as building inspector are: 1. To promote safety. 2. To protect the continued value of one's investment through good building practices.

I want the building inspector to act in a "consulting capacity" not in a "policing capacity." Seek from your building inspector the answers to your questions on building regulations, codes and good building practices.

Copies of the Salisbury Building Regulations will be available at the Town Hall on Town Meeting Day. Take one and read it!

Optimistically submitted,

ROD HOOPER
"Your Friendly Building Inspector"

TOWN MEETING SCHEDULE

March 8, 1983
Polls Open At 10:00 A.M. – Close at 7:30 P.M.
Business Meeting Begins at 7:30 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd & 4th Monday at 7:00 P.M.

Administrative Assistant Hours:	Thursday & Friday 8:30 A.M. to 4:30 P.M. By Appointment
	10:00 A.M. to 2:00 P.M. Public Hours
Town Clerk Hours: In charge of: Auto Registrations Vital Records Dog Licenses	Tuesday 9:00 A.M. to 11:00 A.M. 7:00 P.M. to 8:30 P.M.
	Wednesday 9:00 A.M. to 11:00 A.M.
	Thursday 7:00 P.M. to 9:00 P.M.
Town Tax Collector Hours: In charge of: Property, Resident, Yield Taxes	Thursday 7:00 P.M. to 9:00 P.M.
Library	Tuesday 1:00 P.M. to 5:00 P.M. 6:30 P.M. to 8:30 P.M.
	Thursday 6:30 P.M. to 8:30 P.M.
	Saturday 12:00 P.M. to 4:00 P.M.

Cover Art: [redacted] by: David Hattan, Grade 4 pupil
Salisbury Elementary School